



GUIDE TO THE
—
INTERNAL
REVENUE
SERVICE

—
FOR
CONGRESSIONAL
STAFF



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CONTENTS

Foreword	3	Tele-Tax Numbers and Taxpayer Assistance Numbers	22
A Profile of the IRS	4	Additional Issues and Contact Points	28
Mission Statement of the IRS	4	IRS Programs Focusing on Ensuring Compliance	32
The Meaning of Voluntary Compliance	4	Examination	32
Size and Scope of IRS' Operations	4	Information Returns Program (IRP)	33
The IRS Workforce	4	Collection	35
IRS Organization	5	Criminal Investigation	38
Organizational Chart	6	International	40
Organizational Map	7	Employee Plans – Exempt Organizations	42
Legislative Affairs at IRS	8	Other IRS Programs Likely to be of Interest to Taxpayers	43
IRS Initiatives to Improve Tax Administration	9	Inspection	43
IRS Programs Focusing on Taxpayer Assistance, Information, and Education	12	Chief Counsel and Appeals	44
Electronic Filing	12	Statistics of Income	46
Taxpayer Services	13	Directory of IRS Offices	48
Distribution of Tax Forms and Publications	16		
Problem Resolution Program	19		
Disclosure Considerations	20		
Meetings with National Office Officials	21		
Public Affairs	21		

FOREWORD

This eighth edition of our "Guide to the Internal Revenue Service for Congressional Staff" provides several new and updated telephone numbers for all the field offices listed in the Directory of IRS Offices by State. The Guide retains the narrative description of IRS programs focusing on taxpayer assistance, information, and education that should provide Congressional staffers with the information needed to locate answers to questions posed by constituents. Other material has been added or rearranged this year to help improve the usefulness of the Guide.

The Guide was developed by the National Office's Legislative Affairs Division with the advice and assistance of other National Office and regional functions. It is intended as a general reference guide for staffers who need both a national overview of the Internal Revenue Service and specific directions on where to find information in response to constituent inquiries. The Guide will serve as a complement to any similar documents published by local IRS offices for their particular area. The information in this Guide is intended for Congressional staff use only.

Because of the size and decentralized nature of the IRS, it is not possible to provide in any one document answers to all the questions likely to be raised about tax administration issues.

Further, the often complex nature of the Internal Revenue Code and IRS operations requires that responses to specific questions be provided only by the office having the necessary information and/or taxpayer records. For both these reasons, the Guide strongly urges direct contact with the appropriate IRS field office as a necessary and logical first step in finding information and solving constituent problems.

In order to make this Guide accessible to the visually impaired, a copy of this Guide is available in ASCII format, for use with adaptive equipment, by calling (202) 622-3740.

We welcome your comments and suggestions on this Guide. They should be addressed to the:

Legislative Affairs Division (C:L)
Attn. – Pub. 1273
Internal Revenue Service
Room 3238
1111 Constitution Avenue, N.W.
Washington, DC 20224
FAX: (202) 622-4733

A PROFILE OF THE IRS

MISSION STATEMENT OF THE INTERNAL REVENUE SERVICE

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.

THE MEANING OF VOLUNTARY COMPLIANCE

The current federal tax law, enacted by Congress, is Title 26 of the U.S. Code, and is known as the Internal Revenue Code. Implicit in the Code is Congress' understanding that it expects voluntary compliance with the tax laws. This means that taxpayers are expected to comply with the law without being compelled to do so by action of a federal agent; it does not mean that the taxpayer is free to decide whether or not to comply with the law. Only Congress can change the tax laws.

If an individual is required by law to file a return or to pay tax, it is mandatory that he or she do so; failure to do so could cause the individual to be subject to civil and criminal penalties, including fines and imprisonment. For example, under section 7203 of the Code, any individual required by law to pay tax and to file a federal income tax return who willfully fails to pay the tax or to file the return at the time required shall, in addition to other penalties provided by law, be guilty

of a misdemeanor and, upon conviction, may be fined as much as \$25,000 or imprisoned for as long as a year, or both, in addition to the costs of prosecution.

SIZE AND SCOPE OF IRS' OPERATIONS

Many people are not aware of the size and scope of IRS's operations, but they are extensive. For example, at the end of Fiscal Year 1991, IRS had 119,213 employees, about 600 office locations open to taxpayers in the United States and 13 offices internationally, and spent about \$6.1 billion to administer the nation's tax system. In addition, during FY 1991:

- IRS processed a record number of tax returns, more than 203.7 million, in the 1991 filing season. More than 84 million individual taxpayers received refunds totalling more than \$82.9 billion and averaging just over \$900 per refund. We received more than 7 million electronically filed returns and processed them with an accuracy level of 97.3 percent. The accuracy levels of our telephone assistance for taxpayers continued to improve, reaching 84 percent this year.
- Total tax collections were over \$1.086 trillion, up 2.8 percent from last year. Individual income taxes represented 47 percent of total collections with employment taxes accounting for another 39 percent.
- We improved the quality of our processing operations. Ten percent fewer cases required adjustments after processing because of some error or

discrepancy. The accuracy of adjustments to service center tax accounts also rose steadily, from 74 percent in 1989 to 86 percent in 1991.

- More than 71 million taxpayers came to IRS for assistance in FY 1991, either through telephone assistance (64 million) or at one of some 500 walk-in assistance sites. International programs made assistance available to over 50,000 taxpayers in 52 countries around the world.
-

THE IRS WORKFORCE

Of the 119,213 employees IRS had on its rolls, some 29,644 worked in examination, 19,595 in collection and 4,507 in criminal investigation. Some 38,796 employees were involved with the Service's various data processing activities, and over 8,544 were working in taxpayer service.

The National Treasury Employees Union (NTEU) is the exclusive union representative of IRS employees. NTEU represents the interests of approximately 80% of the Service's employees.

The Service recognizes that its employees are its greatest asset, and that they ultimately will determine the degree of success IRS has as an organization. For these reasons, IRS spends a considerable amount of time, energy, and resources developing these employees into a highly trained, professional workforce that operates under strict standards of conduct.

The Service pioneered programs aimed at improving the work environment in an effort to become a model

employer in an increasingly competitive job market. Child care and health improvement programs have been expanded from the piloting phase to national implementation, with on-site day care and on-site health improvement centers provided for employees throughout the Service. The day care centers are self-supporting operations run by IRS employees voluntarily serving on centers' boards of directors. Both child care and health improvement programs are joint cooperative efforts with the National Treasury Employees Union, and are the results of the Service's strategic planning process to recruit and retain a quality workforce.

Equal employment opportunity is a basic policy of the Internal Revenue Service. Constituents interested in employment opportunities with the IRS should be advised to contact their local IRS office for detailed information.

While obviously some errors of fact or judgment will occur in a decentralized organization of over 119,000 people, the Service believes that, on balance, its employees do meet the high standards set for them. Any behavior or conduct which seems to fall short of these standards should be reported immediately by the taxpayer to the employee's supervisor or the IRS Regional Inspector.

IRS' ORGANIZATION

To help you understand the IRS organization as a whole, the primary functions of each organizational level are described below.

National Office

The National Office in Washington, D.C., develops broad nationwide policies and programs for the administration of tax laws and regulations. The Commissioner of Internal Revenue is appointed by the President and confirmed by the Senate.

Regional Offices

Seven regional commissioners execute broad nationwide plans and policies, and coordinate, direct, and review operations of the district offices and service centers within their regions.

District Offices

IRS district offices conduct the Examination, Collection, Criminal Investigation, Taxpayer Service, and Resources Management functions of the Service within an established geographic area. There is at least one IRS district office in each state, and the more populous states may have up to five IRS districts. Employees of the district offices examine all types of federal tax returns, review tax cases and make determinations as to proper tax liability, provide assistance to taxpayers, collect delinquent taxes, and conduct investigations of possible criminal violations of Internal Revenue laws.

Service Centers

The ten service centers are the data processing arm of the Internal Revenue Service. Also, service centers are involved in providing district offices support in the areas of compliance and taxpayer service. Each year, the service centers process millions of tax returns and related documents.

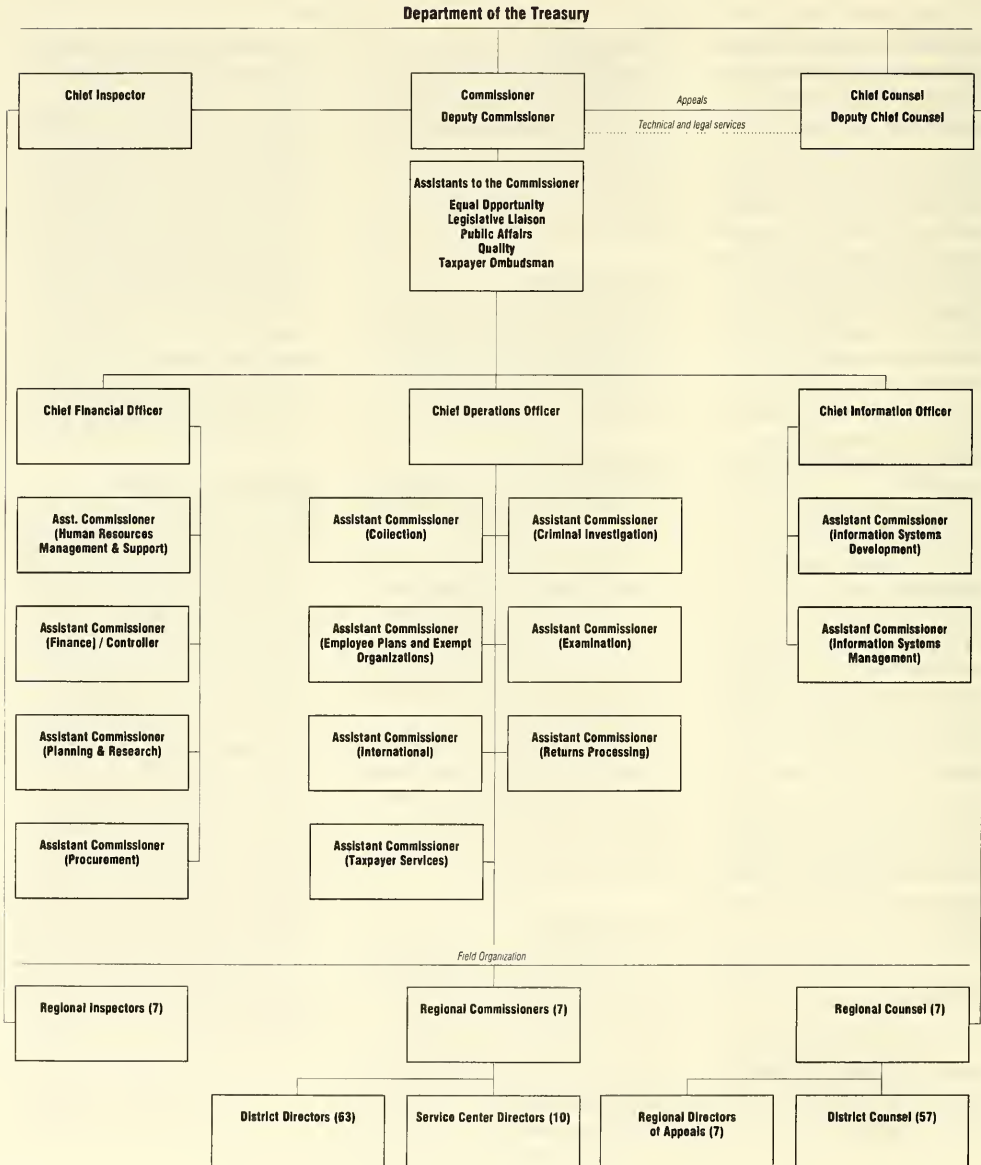
Martinsburg Computing Center

The Center in Martinsburg, West Virginia, is a large computer facility which has responsibility for establishing, maintaining, and updating the individual, business, exempt organizations, employee plans, individual retirement accounts, and information returns master files. In addition to producing data which is used for refund checks, bills, and notices, the Center participates in the IRS' law enforcement activities by conducting delinquency checks, detecting fraudulent refund claims, and classifying returns for examination.

Detroit Computing Center

The Center in Detroit, Michigan, is a seven-day, round-the-clock computing center that employs approximately 1500 people. The Center is responsible for non-masterfile data processing for the IRS and performs projects for clients within IRS' National Office, the Treasury Department and other government agencies. Some of the projects are Management Information Reporting Systems (MIRS), Currency Transaction Reports (CTRs), Taxpayer Compliance Measurement Program (TCMP), Information Returns Processing Management Information System (IRP/MIS), Automated Financial System (AFS), and the Centralized Inventory Distribution System (CIDS). The Center also provides a complete micrographics operation for Treasury-wide operations.

IRS ORGANIZATION



IRS REGIONS, DISTRICTS, SERVICE CENTERS

IRS Map



Midwest Region

WISCONSIN Milwaukee	◆○
ILLINOIS Chicago Springfield	▲◆○□
MINNESOTA St. Paul	◆○
IOWA Des Moines	◆○
MISSOURI St. Louis Kansas City	◆○ ●○
NORTH DAKOTA Fargo	◆
SOUTH DAKOTA Aberdeen	◆
NEBRASKA Omaha	◆○
MONTANA Helena	◆○

Central Region

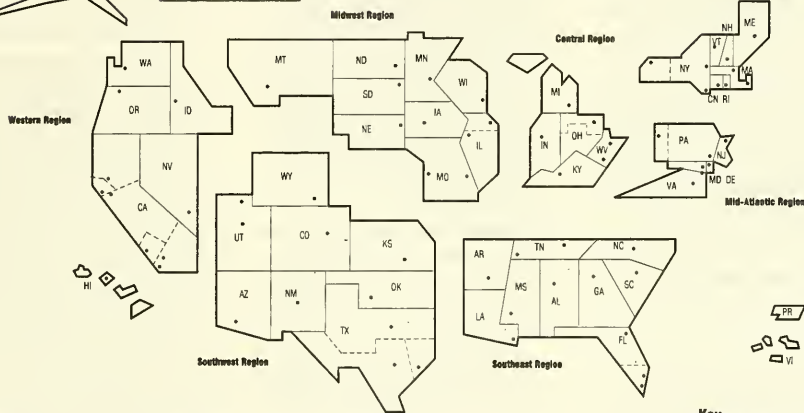
MICHIGAN Detroit	◆●○
OHIO Northern District Cleveland Southern District Cincinnati	◆○ ●▲◆○□
WEST VIRGINIA Martinsburg Parkersburg	■ ◆
KENTUCKY Louisville	◆○
INDIANA Indianapolis	◆○

North Atlantic Region

MAINE Augusta	◆
VERMONT Burlington	◆
NEW HAMPSHIRE Portsmouth	◆
MASSACHUSETTES Andover Boston	◆ ●○
RHODE ISLAND Providence	◆
CONNECTICUT Hartford	◆○
NEW YORK Manhattan Albany Brooklyn Buffalo Brookhaven	▲◆○□ ◆○ ◆ ◆○ ◆

Mid Atlantic Region

PENNSYLVANIA Eastern District Philadelphia Western District Pittsburgh	●▲◆○□ ◆○
NEW JERSEY Newark	◆○
DELAWARE Wilmington	◆
MARYLAND Baltimore	◆○
DISTRICT OF COLUMBIA (National Office)	★▲○
VIRGINIA Richmond	◆○



Western Region

WASHINGTON Seattle	◆○
OREGON Portland	◆○
IDAHO Boise	◆○
NEVADA Las Vegas	◆○
CALIFORNIA Northern District Sacramento San Francisco District Central District Fresno San Jose Los Angeles District Laguna Niguel San Diego	◆○ ▲◆○□ ● ◆○ ◆○ ○ ○
ALASKA Anchorage	◆○
HAWAII Honolulu	◆○

Southwest Region

KANSAS Wichita	◆
OKLAHOMA Oklahoma City	◆○
TEXAS Northern District Dallas Eastern District Houston Western District Austin	▲◆○□ ◆○ ◆●□ ◆●□
NEW MEXICO Albuquerque	◆○
COLORADO Denver	◆○
WYOMING Cheyenne	◆
UTAH Salt Lake City Ogden	◆○ ●
ARIZONA Phoenix	◆○

Southeast Region

NORTH CAROLINA Greensboro	◆○
SOUTH CAROLINA Columbia	◆
GEORGIA Atlanta	▲◆○□
FLORIDA Northern District Jacksonville Southern District Ft. Lauderdale Miami	◆○ ○ ○ ○
TENNESSEE Nashville Memphis	◆○ ●
ALABAMA Birmingham	◆○
MISSISSIPPI Jackson	◆
ARKANSAS Little Rock	◆
LOUISIANA New Orleans	◆○

Key

IRS Regions, Districts and Service Centers

Commissioner / National Office, Washington, DC	★
Regional Commissioner	▲
District Director	◆
Service Center	●
Martinsburg Computing Center, WV	■
Detroit Computing Center, MI	■
Austin Compliance Center	□

Chief Counsel

Regional and District Offices

Chief Counsel National Office, Washington, DC	△
Regional Counsel	□
District Counsel	○
Regional Director of Appeals	◇

LEGISLATIVE AFFAIRS AT IRS

At the National Office of the IRS, the Assistant to the Commissioner (Legislative Liaison) is the principal advisor to the Commissioner, the Deputy Commissioner, and top executives of the Service on all legislative and Congressional matters related to tax administration (except those involving appropriations, which are handled by the Budget Division). There is no field counterpart.

Tax policy matters are handled by the Office of the Assistant Secretary (Tax Policy) at the Treasury Department.

The Legislative Affairs Division is the primary staff resource of the Assistant to the Commissioner (Legislative Liaison). The division, which is a part of the Commissioner's office, performs a number of functions, including:

- Keeping the Commissioner apprised of significant legislative developments
- Tracking selected pending tax and non-tax legislation
- Developing legislative proposals for the IRS (and identifying and evaluating their administrative implications)
- Coordinating with other Service activities in the drafting of legislation
- Developing, coordinating, and monitoring plans to implement provisions of new legislation affecting tax administration, and keeping Congress advised of selected aspects of the implementation process

■ Preparing testimony (except appropriations) for the Commissioner's use at hearings

■ Coordinating replies to draft and final GAO reports

■ Developing outreach efforts on legislative activities, such as providing Legislative Fact Sheets to Congress and Legislative Affairs Updates to IRS executives on topics of interest to these respective groups, providing an annual TAXBOX of forms and publications and a set of media-style "clipsheets" to all Congressional offices on Capitol Hill (Congressional field offices receive the TAXBOX from IRS district offices); visiting IRS field offices when they hold liaison meetings for local Congressional staffs, etc.

■ Providing advice and support to IRS field executives for the Congressional Affairs Program (CAP). This program was developed by Legislative Affairs to provide guidelines for field executives in establishing ongoing, positive relationships with the Members and staff of the Congressional delegations they serve.

Inquiries in these areas may be addressed to the Legislative Affairs Division by calling (202) 622-9590 or by writing to:

Chief, Congressional Communications
Center (C:L)
Internal Revenue Service Room 3244
1111 Constitution Ave., N.W.
Washington, DC 20224
FAX (202) 622-4733

Depending on the timing and complexity of the inquiry, it may take several weeks to provide a written reply. Each inquiry should contain the name and number of the desired staff contact point for that inquiry, to allow expedited contact when necessary.

Constituent Casework

As noted in this Guide, IRS has over 8,500 Taxpayer Service employees in offices nationwide to assist taxpayers/constituents with their questions. Taxpayer Service assists millions of taxpayers every year through a variety of programs. Information on these programs is available in this Guide and from your local IRS district office.

Additionally, each of IRS' seven regional offices, 63 district offices, and ten service centers, as well as the Office of the Assistant Commissioner (International), has a Problem Resolution Program (PRP) that is directed by a Problem Resolution Officer (PRO). The PROs are independent of all IRS line functions so that they can respond quickly and effectively to constituent complaints and problems.

Because of the availability and capability of these Taxpayer Service and PRP resources, the Legislative Affairs Division is not a primary contact point for casework-related inquiries. Instead, IRS strongly urges direct contact with the appropriate IRS field office as a necessary and logical first step in finding information on and answers to casework questions.

IRS INITIATIVES TO IMPROVE TAX ADMINISTRATION

The Internal Revenue Service has entered an era of fundamental change — in philosophy, in technology, and in organization and work processes. Together these changes will enable IRS to provide better quality service to our customers everywhere. The following three objectives state the ways in which IRS plans to achieve its mission while transforming the tax system and itself.

OBJECTIVES

Increase Voluntary Compliance

The public's willingness to meet its tax responsibility is the foundation of our American tax system. Ensuring greater voluntary compliance is the most efficient and cost-effective approach to collecting the revenues needed to fund America. Most citizens want to comply with the tax laws. It is our role to assist them in understanding how to meet their tax obligations. We must ensure that the way we administer the tax laws encourages compliance, and that we treat the public with dignity and respect. It is also essential to enforce the tax laws vigilantly and vigorously against those who intentionally disregard their responsibilities, in order to guarantee that all taxpayers pay their fair share.

Reduce Burden on Taxpayers

Taxpayer burden is the time, expense and dissatisfaction experienced by taxpayers, tax professionals and others in complying with the tax laws. Because all IRS employees have a role in

administering these tax laws, reducing burden requires the commitment of each one of us. Our goal is to make burden reduction a consideration in all IRS decisions.

Improve Quality-Driven Productivity and Customer Satisfaction

Improving the way we do business will minimize the burden on taxpayers and the costs of administering the tax system. We will satisfy our customers' needs by providing quality products and services which enable and encourage them to meet their obligations. We must reduce the amount of time it takes to answer their questions and resolve their tax problems. We must also ensure that they need contact us only once to get the help they request. To successfully meet these challenges, we must create new ways of doing our work so that we become more efficient and effective.

The following five multi-functional strategies and related actions will help implement the objectives.

STRATEGIES

Compliance 2000

We will identify the causes of noncompliance and address them by:

- Employing taxpayer assistance, education and outreach
- Making our regulations and procedures clearer and simpler
- Identifying and encouraging legislative changes

- When warranted, using more focused and sophisticated enforcement techniques

The tax system works best when taxpayers understand what is expected of them, when the burden of meeting their tax obligations is minimized and when they are given timely, complete and accurate information and assistance that helps them to comply. Compliance 2000 recognizes that a good part of noncompliance with the tax laws is caused by taxpayers' lack of understanding of what is required. Compliance 2000 is a philosophy which focuses our activities on identifying the causes of noncompliance, removing barriers to compliance and helping taxpayers comply, rather than relying solely on after-the-fact enforcement. It means we increase our education and assistance efforts as well as take an active role in pushing for improvements in both the tax law and in our own procedures.

However, we also recognize that despite our best efforts, some segments of the population will not voluntarily respond. Compliance 2000 includes a focused use of our enforcement tools and resources against noncompliance.

Total Quality

We will fundamentally change the way we manage and operate our business systems to ensure that we continuously improve the quality of our products and services and the satisfaction of our internal and external customers,

IRS INITIATIVES TO IMPROVE TAX ADMINISTRATION (continued)

while striving to reduce the cost of producing those products and services.

The Total Quality strategy requires us to view the Service in terms of the systems we use to produce our products and services. This means we must consider the relationships among our functions, identifying how each function is connected to and impacts the others. The crossfunctional approach will be used to improve the quality of our products and services we provide to customers in support of our three objectives.

We will establish methods to continuously improve our products and services by:

- Identifying what our customers need and want from us.
- Applying systems management concepts and analysis techniques to improve the performance of our systems and streamline operations
- Developing baselines and measures to determine how successful our products are in meeting our objectives
- Decreasing errors and eliminating the need for redoing work
- Working with NTEU to involve employees in enhancing the quality of the Service's products and improving customer satisfaction
- Encouraging risk-taking and innovation by working to revise and improve the systems we use for reward and recognition
- Reducing the cost of creating our products and services

If we are to achieve excellence in carrying out the IRS mission, we must change some of the fundamental ways in which we work to provide products and services to customers and to manage our organization. The actions we take to implement our Total Quality strategy will help us make these changes.

Tax Systems Modernization

We will redesign our business and work processes, and improve the way we use technology, to maximize the availability of information resources we need to do our work.

The Tax Systems Modernization (TSM) strategy is an integrated approach to the design, development and implementation of information systems. TSM will assist us in making a smooth transition to a new way of doing business using state-of-the-art electronic methods for processing tax data. It is not just automating our current operations; TSM will also enable us to reshape the way we work to meet the needs of all our customers for timely, accurate delivery of information. Through TSM, we will:

- Improve efficiency and accuracy in processing tax information, lending to higher productivity and customer satisfaction
- Improve processing of 1.7 billion pieces of paper each year by entering tax information into the system electronically
- Ensure taxpayer confidence and satisfaction by creating an accessible, responsive, cost-effective source of the

tax information we need to meet taxpayers' needs

- Increase our ability to use information for researching and analyzing taxpayer compliance patterns and trends, while assisting us in improving methods to increase voluntary compliance and reduce taxpayer burden
- Increase our ability to effectively collect and account for over a trillion dollars in revenue annually
- Assure that we make the best possible use of information systems technology and that our information systems provide future capacity and flexibility

Diversity

We will meet the needs of the diverse population and attract, develop, support and retain a talented, capable and committed work force that reflects the population we serve.

Cultural sensitivity and design of appropriate communication methods will be key components to providing quality service to the increasingly diverse groups which make up the U.S. population. It makes good business sense to employ the various strengths, experiences and backgrounds of our employees to assist in meeting their needs. We will undertake efforts to do this by:

- Understanding and meeting the needs of both taxpayers and employees who come from many cultural backgrounds and experiences

■ Identifying ways in which a diverse work force can assist in meeting our three objectives

■ Continuing our efforts to become an organization in which equal employment opportunity is a way of doing business

We are committed to building a comprehensive program to promote diversity, including:

■ Educating our employees on the ways in which valuing and understanding diversity can help us increase voluntary compliance and better serve taxpayers

■ Providing a solid infrastructure of recruitment and development programs

■ Increasing representation of minorities and women in managerial positions

■ Strengthening management accountability for leadership in promoting the development of all employees

■ Improving and expanding information systems to provide more accurate information on employee retention and diversity

We need to create an organization which values diversity and is competitively positioned to attract the most talented and capable workers to serve our increasingly diverse customer base.

Diversity is both an effective way to achieve our objectives now and an investment in the future.

Ethics

We will ensure public confidence in the integrity of the Internal Revenue Service by our dedication to the highest ethical standards in the way we treat taxpayers and their representatives and in the way we treat each other.

Our Ethics strategy will help increase the taxpayers' trust in our ability to administer the tax system fairly and efficiently. It demonstrates our commitment to treating the taxpayer, the taxpayer's representative and each other with fairness, honesty and impartiality. Consistent and outstanding ethical behavior by Service personnel is essential to increasing taxpayers' willingness to comply with the tax laws and building their confidence in the products and services we provide.

To strengthen our adherence to ethical principles, we will:

■ Examine our progress and shortcomings to ensure uniformly professional behavior

■ Increase managers' and executives' accountability for setting forth leadership by demonstrating ethical behavior

■ Hold managers responsible for assessing their organization's awareness of ethical issues in the work place, identifying ethical concerns, creating plans to address them, and implementing the plans

■ Provide training on ethical principles to employees throughout the Service

■ Promote open sharing of information between employees and supervisors to assist in identifying and preventing potential breaches of ethics and professionalism

■ Identify and address potential ethical issues in new Servicewide initiatives (for example, dealing with security and privacy in relation to TSM.)

To achieve our objectives, we must pay attention to both the way decisions are made and the way they appear inside and outside the Service. Ensuring that we act with the highest standards of professional conduct will help us meet the demands of ethics legislation, Congressional oversight, aggressive media attention and the expressed concerns of taxpayers and their representatives.

Additionally, the Service is developing a systems management approach which has identified five "core business systems" as vehicles for improvement opportunities. These core business systems—accounts management; educating assisting, and informing; ensuring compliance; resourcing; and value tracking—also reflect the Service's fundamental obligations to taxpayers and are the means by which products and services are delivered to them. Improving these systems will help IRS improve its products and services.

IRS PROGRAMS FOCUSING ON TAXPAYER ASSISTANCE, INFORMATION, AND EDUCATION

ELECTRONIC FILING OF INDIVIDUAL TAX RETURNS

Electronic filing is one way of filing certain tax returns with the Internal Revenue Service. The return is not filed on paper; instead, the individual return data is transmitted to IRS by modem over telephone lines. Some business and employee plan returns can also be filed on magnetic media. The 1993 filing season (1992 tax year) will be the eighth year IRS has offered electronic filing for individual returns and the sixth year for business returns.

Electronic returns actually consist of two parts: an electronic part and a paper part. For example, in the Form 1040 program, the return preparer enters the electronic part of the return on a computer and has it transmitted by modem to the IRS service center's receiving computer. The preparer mails the paper portion to the same service center. The paper portion consists primarily of a Form 8453, "U.S. Individual Income Tax Declaration for Individual Filing", Forms W-2, and any other paper documents a taxpayer must submit to the IRS. The Form 8453 includes the taxpayer's signature certifying the accuracy of the return, authorizing the return to be filed electronically, and if the taxpayer chooses, authorizing the refund to be issued as a Direct Deposit. If the return has a balance due, the taxpayer mails the payment with Form 9282, "Form 1040 Electronic Payment Voucher", to the IRS by April 15 of the filing year.

Five of the ten Internal Revenue Service Centers process individual

electronic returns. *Returns are transmitted to the Andover, Cincinnati, Memphis, Austin, or Ogden Service Centers based on the location of the return preparer.*

The electronic filing service centers are identified for each IRS district in the Directory portion of this publication. Other electronic/magnetic media returns are filed at the following service centers:

Forms 1041 and Schedules K-1
Philadelphia Service Center

Forms 1065 and Schedules K-1
Andover Service Center

Forms 5500 C/R and EZ
Andover Service Center

Forms 5500
Memphis Service Center

The IRS position toward electronic filing follows the Service's traditional approach to return preparation. For example, tax preparers have no "ownership" or market rights in the electronic returns they prepare, apart from the rights that apply to paper returns. In addition, existing rules governing disclosure and privacy of tax return information continue to apply.

Electronic filing provides several benefits and advantages to taxpayers and the government, including the following:

Faster and less expensive – Electronic returns avoid the manual sorting, numbering, coding, editing, and key-entry required of paper returns.

Higher accuracy – The computer programs used to prepare electronic returns usually include math and edit checks so that the returns contain

fewer errors when IRS receives them. IRS also performs some validity checks prior to accepting returns to insure that the data received is processable.

Acknowledged returns – Because IRS acknowledges to transmitters when electronic returns are accepted for processing, taxpayers can be certain that IRS received the return.

Quicker refunds – Refunds for electronic individual returns are issued within three weeks for paper checks, and even sooner when taxpayers choose Direct Deposit.

For more information, taxpayers can call Tele-Tax and select topic 112 or contact the Electronic Filing Coordinator at their IRS district office. Numbers for the Electronic Filing Coordinators are listed in the "Directory of IRS Offices by State," at the back of this publication.

Taxpayers can obtain the following publications free by calling 1-800-TAX-FORM (829-3676):

■ Publication 1345, "Handbook for Electronic Filers of Individual Income Tax Returns"

■ Publication 1437, "Procedures for Magnetic Media Filing of Fiduciary Returns, Form 1041"

■ Publication 1507, "Procedure and File Specifications for Magnetic Media Filing Employee Pension Plan Returns"

■ Publication 1524, "Procedure for Filing of Partnership Returns, Form 1065"

Federal-State Electronic Filing will be available in 1993 for the 1992 tax year on a statewide basis for all individual returns in South Carolina, North Carolina, and Kansas. Twelve other states will run controlled tests on FedState Electronic Filing: Michigan, Indiana, Mississippi, New Mexico, New York, Kentucky, Louisiana, Maine, Oklahoma, Utah, West Virginia, and Wisconsin.

Form 1040PC

The Form 1040PC is a new alternative to the traditional tax return. It is prepared on a personal computer that automatically prints the return in a three-column "answer sheet" format. It prints just the facts: line number, dollar amount, and when required a brief description. An 11-page traditional return with forms and schedules can be printed on a two-page 1040PC return.

The 1040PC can be used instead of Forms 1040, 1040A, or 1040EZ. Forms W-2 must be attached and appropriate taxpayer and preparer signatures must be provided. The return is mailed and processed in the service center for the same area where taxpayers would normally file their returns.

The 1040PC increases accuracy because the computer software is checked and accepted by IRS. Greater accuracy reduces correspondence with taxpayers and there is less paper to mail and store. Only a personal computer, IRS accepted software, printer and paper are required.

TAXPAYER SERVICES

The Assistant Commissioner (Taxpayer Services) is responsible for providing information, guidance and assistance to taxpayers who write, telephone, or visit an IRS office inquiring about Federal tax obligations. Using information such as tax package instructions, publications, taxpayer education programs, films, and library programs, most taxpayers should be able to meet the requirements of the tax laws. Additionally, Taxpayer Services provides many other services to assist taxpayers in complying with the tax laws. Some of these programs are described below.

Telephone and Walk-in Assistance
Toll-free telephone and walk-in assistance are available to answer the three basic types of questions most often asked by taxpayers:

- **Account Inquiry** – any inquiry that results from a notice or bill, or correspondence related to the processing of a tax return or refund due; and/or requires research in IRS tax accounting records to resolve.
- **Procedural Inquiry** – any inquiry that requests advice, information, or action that only IRS can provide/performance (such as Freedom of Information requests, Federal Tax Deposit requests, Form W-2 inquiries); requests information about the structure of IRS or its service center and district office functions; requests information on IRS programs or IRS sponsored programs (such as office hours, locations, Volunteer Income Tax Assistance, Tax Counseling for the Elderly); and/or results

from IRS generated correspondence not related to the processing of a tax return.

- **Technical Inquiry** – any inquiry about tax law not related to a notice, bill or correspondence.

Telephone Assistance

Toll-free telephone assistance is available in all 50 states as well as the District of Columbia, Puerto Rico and the Virgin Islands. Under this system of 32 toll-free answering sites, callers pay only local charges, with no long-distance charge for their call.

During periods of peak demand for telephone assistance, one may encounter busy signals when trying to call. Generally, demand is lower early in the morning and later in the week and one may want to call at those times.

During the filing season, many IRS local offices offer longer hours of telephone assistance to help taxpayers complete their Federal tax forms. Taxpayers may want to call during these times because demand is usually lower then as well.

Tele-Tax

IRS also has a toll-free telephone service called Tele-Tax, which provides recorded tax information tapes on about 140 topics. Tele-tax is available 24 hours a day, 7 days a week to taxpayers using a push-button phone. It is also available during normal business hours to taxpayers using a rotary (dial) phone. This service will answer current year refund inquiries for both push-button and rotary phone users.

IRS PROGRAMS FOCUSING ON TAXPAYER ASSISTANCE, INFORMATION, AND EDUCATION

(continued)

Taxpayers who call on the status of their refund and do not receive a mailing date should wait 7 days before calling again, as refund files are updated weekly.

A complete listing of the topics available, automated refund information, and the local telephone numbers for Tele-Tax are included in this Guide (pages 22-23) as well as in Publication 910, "Guide to Free Tax Services", and the Forms 1040, 1040A and 1040EZ tax packages.

Telephone Service for Deaf or Hearing-Impaired Taxpayers

Toll-free telephone assistance is available for deaf taxpayers who have access to TDD equipment. The hours of operation of this service are:

January 1 - April 4;

8 am to 6:30 pm (EST)

April 5 - April 15;

9 am to 7:30 pm (EDT)

April 16 - October 31;

9 am to 5:30 pm (EDT)

November 1 - December 31;

8 am to 4:30 pm (EST)

The nationwide toll-free number is 1-800-829-4059.

Walk-In Program

The Walk-in Program is designed to supplement regular toll-free telephone service and provide taxpayers with assistance that cannot be obtained over the telephone. During FY 1991, Taxpayer Services provided walk-in

assistance at 442 permanent offices and 55 offices opened especially for the filing season.

Volunteer and Education Programs

These programs, staffed by IRS personnel and volunteers, provide tax assistance and taxpayer education to individuals worldwide. Anyone interested in these programs can get more information by contacting the Taxpayer Education Coordinator in the IRS district serving their state or district. Addresses and telephone numbers of these coordinators are listed later in this publication under the "Directory of IRS Offices by State".

Volunteer Income Tax Assistance (VITA) Program

The VITA Program is designed to provide free tax assistance at community locations to individuals who cannot afford professional tax help. Trained volunteers assist taxpayers with basic tax returns, particularly to people who are low-income, disabled, non-English speaking, elderly, and other taxpayers with special needs. Volunteers provide assistance at neighborhood and community centers, libraries, schools, shopping malls, and military bases in the U.S. and overseas. In Fiscal Year 1991, some 48,000 VITA volunteers assisted 1.5 million taxpayers at nearly 9,000 sites throughout the country.

Tax Counseling for the Elderly (TCE) Program

The TCE Program is administered under the direction of private or public

non-profit agencies and organizations in cooperative agreement with the IRS. It is designed to establish a network of trained volunteers who provide free tax information and return preparation to taxpayers 60 years of age or older. Special emphasis is placed on reaching elderly individuals who are disabled or have other special needs. For Fiscal Year 1991, over 30,000 TCE volunteers assisted approximately 1.6 million taxpayers at close to 9,000 TCE sites.

Community Outreach Tax Assistance Program

The Outreach Program provides taxpayers with group tax return preparation assistance and tax education seminars presented by IRS employees and qualified volunteers at community locations. The program is designed to assist people with common tax interests who want or need IRS help. Through Outreach efforts in FY 1991, IRS employees and qualified volunteers helped over 900,000 taxpayers at over 9,000 community sites.

Bank, Post Office, and Library Program

In cooperation with the nation's library system, U.S. Postal Service Offices, local banks, and other entities such as government and congressional offices, universities, and chambers of commerce, the IRS offers a variety of services to taxpayers. These organizations play a key role by making IRS tax forms and instruction booklets available to local communities. Audiovisual aids and reference materials are placed at most participating libraries.

Small Business Tax Education (STEP) Program

Small business owners and self-employed persons can attend special tax programs to learn about their Federal tax rights and responsibilities. Known as the Small Business Tax Education Program, the classes are sponsored by local junior and community colleges, universities, and business associations as part of their small business education programs.

Offered as a workshop, seminar, or course, the tax education program provides an overview of the role of the IRS and the kinds of tax information available to businesses. Comprehensive exercises involving the completion of employment and business tax forms are discussed, as well as recordkeeping for tracking business expenses and income. Class sessions can also include an orientation to business taxes, an in-depth review of employer's responsibility for withholding income, Social Security and Medicare taxes, and depositing of Federal taxes using Federal Tax Deposit coupons.

Over 1800 educational facilities, business organizations, and professional associations offer this program.

Understanding Taxes (UT) Program

The Understanding Taxes program consists of two introductory tax education courses, one for eighth grade students and one for high school students. They are designed to teach young people their federal tax rights and responsibilities.

Both courses were developed with the cooperation of the Joint Council on Economic Education, The Agency for Instructional Technology, and representatives from state education and economics education agencies.

The variety of topics covered and their modular format allow the courses to be used in a number of different classes, such as history, economics, consumer education, social studies, government, civics, or business education. Teachers can integrate course materials into standard high school and eighth grade curricula.

Practitioner Education

The Practitioner Education Program provides training to persons who prepare tax returns for a fee. As part of this program, Practitioner Institutes are held in every state in cooperation with colleges, state bureaus of revenue and professional associations. Besides alerting participants to changes in tax law, the institutes help improve the quality of, and reduce errors on, returns prepared by tax practitioners.

Student Tax Clinic Program

The Student Tax Clinic Program is designed to assist taxpayers who would not normally obtain counsel in audit, appeals, and Tax Court cases. These clinics are staffed by graduate accounting students and second and third year law students who are authorized to represent taxpayers through special orders issued by the IRS Director of Practice. In FY 1991, over 1,100 taxpayers were assisted by 260 student volunteers at 29 sites.

Emergency Assistance

The IRS provided help in fiscal year 1991 in preparing amended returns, casualty loss claims, and in getting refunds to taxpayers faster in over 470 counties within 20 states affected by earthquakes, hurricanes, tornadoes, and other emergencies and major disasters.

Taxpayer Information Program

The IRS conducts an aggressive information program through the print and electronic media to assist and educate taxpayers and increase voluntary compliance. Taxpayer information materials are annually distributed to more than 11,000 print media outlets, with an estimated circulation of nearly 49 million readers. Close to 37,500 specialized media outlets (colleges, seniors, non-English speaking, handicapped, low income, large employers, etc.) also receive taxpayer information materials.

Print materials developed and distributed include news releases, fact sheets, and question and answer columns on diverse tax topics which are continuously revised to reflect changes in the tax laws. In addition, a Tax Supplement — a collection of camera-ready tax articles in clippingsheet format that newspapers can publish to help their readers prepare their tax returns — is provided for placement in more than 1,800 newspapers throughout the United States. Clippingsheets, containing tax articles designed to help Spanish-speaking taxpayers and taxpayers living abroad, are also available. Copies

IRS PROGRAMS FOCUSING ON TAXPAYER ASSISTANCE, INFORMATION, AND EDUCATION

(continued)

of the Tax Supplement and the clip-sheets are provided to Congressional offices nationwide as part of the TAXBOX noted earlier in this Guide.

Also, public service programming and advertising on taxes is disseminated to about 1,500 television and over 11,000 radio stations each year, though commercial and public broadcasting, Spanish language media, cable, and syndication.

Spearheading the Service's information effort is a national public service campaign which contains messages in English and Spanish and informs taxpayers of the different kinds of free assistance available from the IRS. Complementing the campaign is an array of programming aimed at targeted segments of the population. For Hispanics, the IRS produced tax clinics on the Univision and Telemundo networks. African-American audiences are targeted through the Black Entertainment Network and the National Black Radio Network. The Silent Network and America's Disability Channel carried tax programming to their audiences, while the Armed Forces Radio and TV System distributed a one-hour program on taxes to its overseas affiliated. General audiences are targeted through the PBS network, C-Span, and other cable networks. It is estimated that more than 15 million people have tuned in to these television and radio programs.

The IRS also participates in major conventions and various community activities to advertise the many types of assistance offered to the public by

Taxpayer Services. Publication 910, "Guide to Free Tax Services", describes free tax publications and free tax services that include toll-free assistance, walk-in assistance, and educational programs. It also provides tips on ways to avoid delays in processing your tax returns and explains what to do if you get a bill from the IRS or if your return is selected for examination. Publication 910 is available free to the public by calling 1-800-TAX-FORM (829-3676).

Federal-State Program Coordination

The Fed-State Relations Division in Taxpayer Services was established to improve and expand cooperative tax administration activities between the IRS and state tax agencies. The primary responsibility of the division is to assist in establishing or advancing broad and innovative federal-state programs by working directly with the states and through the Federation of Tax Administrators (FTA) and other organizations. IRS and the states work jointly to promote compliance, to furnish taxpayer assistance, to provide training, and to accomplish mutually beneficial goals. By encouraging joint program planning and information sharing between IRS districts and state tax agencies, IRS is working to enhance voluntary compliance and reduce the administrative burdens of compliance for taxpayers. These responsibilities in no way diminish the role of local IRS district directors in managing program initiatives with their counterparts in state government.

Overseas Taxpayer Service

The Assistant Commissioner (International) provides assistance at 13 foreign posts for citizens and residents living or traveling abroad. During the filing season, IRS assistants on rotating assignments offer walk-in service and tax seminars in many foreign cities around the world. Taxpayers needing help can call their nearest U.S. embassy or consulate to find out when and where this service will be available in their area. For more information, see the International section of this Guide.

DISTRIBUTION OF TAX FORMS AND PUBLICATIONS

For all Congressional offices, both in Washington and across the country, IRS (through the National Office's Legislative Affairs and Publishing Services organizations) makes a "kit" or TAXBOX of tax forms and publications available early in the tax filing season. Legislative Affairs covers offices on Capitol Hill, while IRS district offices are responsible for providing the kits to local Congressional offices. Included in the kit are a set of reproducible tax forms and instructions; a four-volume reference set of tax information publications; and several other useful products (such as this Guide). The kit is usually sent in installments, as its components are printed. If you do not receive this kit, need additional items, or have questions about the kit, you may contact IRS at 1-800-829-2765. Please identify yourself as being from a Congressional office.

IRS has about 530 different tax forms, instructions and publications which are used by the public to file over 199 million returns each year. In addition to the sheer volume of filers and items, the brevity of the filing season and variances in filer profiles makes the tax forms distribution effort a complex process.

IRS does not rely on a single means of making forms available to the public, but instead has developed a network of programs and systems to accomplish this task. Likewise, each program does not address everyone, but for most individual taxpayers there are several options available.

Listed below are the major components of the IRS forms distribution network. They may prove helpful in explaining to taxpayers how they may obtain IRS forms and publications.

Tax Package Mailout

Each year IRS mails tax packages to about 109 million taxpayers who filed tax returns previously. There are sixteen different individual packages, with the most appropriate one being sent to taxpayers according to their prior filing profile. For many, these packages contain all the necessary forms and instructions required to file their return. The majority of tax packages are delivered to taxpayers between January 2 and January 8 each year. All tax packages contain a handy order form which can be mailed to IRS to obtain any additional forms or publications.

IRS Offices

IRS has over 650 offices and suboffices open to taxpayers throughout the country. Depending upon the demand in each community and the resources available, most of these offices furnish a variety of forms and publications via self-help racks or over-the-counter service.

Libraries

There are over 15,000 public, educational and military libraries (including outlets) that have volunteered to help IRS make forms and information accessible to the public. All of these libraries maintain reproducible copies of about 80 different forms, and reference volumes containing over 60 tax information publications. Many of these participating libraries also stock supplies of the most frequently requested tax forms, instructions, and publications. Libraries have proven to be valuable resources for IRS as they are conveniently located; service and community oriented; and usually open evenings and weekends—when many taxpayers are likely to be working on their tax returns. Generally, participating libraries provide this service between January and April.

In addition to forms, many libraries may have audio cassettes and videotapes. These give simple, step-by-step instructions which guide the listener through completion of Forms 1040EZ, 1040A, and 1040 and Schedules A and B. There is also information for military personnel and a series of tax

tips. The videotapes also give instructions for completion of Forms 1040EZ, 1040A, and 1040 and Schedules A and B.

Information for the Blind

Braille materials are available at Regional Libraries for the blind and physically handicapped in conjunction with the Library of Congress. These materials include Publication 17, "Your Federal Income Tax"; Publication 334, "Tax Guide for Small Business"; Forms 1040, 1040A, and 1040EZ; Schedules A, B, instructions, and the tax tables.

Banks and Post Offices

During the filing season, over 50,000 banks and post offices nationwide stock supplies of Form 1040; its instructions; Forms 1040A with Schedules 1 and 2, and 1040EZ; their instructions; and Schedules A and B.

Telephone Orders

Tax forms and publications can be ordered by calling the toll-free "forms only" number, 1-800-TAX-FORM (829-3676). Taxpayer forms orders are filled within 24-48 hours and sent out to the requester. IRS fills about 7 million of these telephone orders each year.

Write-In Orders

Many taxpayers find it convenient to use the handy order forms contained in the back of the tax package, or they may simply send written requests for

IRS PROGRAMS FOCUSING
ON TAXPAYER ASSISTANCE,
INFORMATION, AND EDUCATION
(continued)

forms to the IRS order fulfillment center listed for their state:

Alaska, Arizona, California,
Colorado, Hawaii, Idaho, Montana,
Nevada, New Mexico, Oregon, Utah,
Washington, Wyoming
P.O. Box 550
Rancho Cordova, CA
95743-0001

Alabama, Arkansas, Illinois, Indiana,
Iowa, Kansas, Kentucky, Louisiana,
Michigan, Minnesota, Mississippi,
Missouri, Nebraska, North Dakota,
Ohio, Oklahoma, South Dakota,
Tennessee, Texas, Wisconsin
P.O. Box 9903
Bloomington, IL
61799-0005

Connecticut, Delaware, District of
Columbia, Florida, Georgia, Maine,
Maryland, Massachusetts, New
Hampshire, New Jersey, New York,
North Carolina, Pennsylvania, Puerto
Rico, Rhode Island, South Carolina,
Vermont, Virginia, West Virginia
P.O. Box 25866
Richmond, VA
23289

Virgin Islands

V.I. Bureau of Internal Revenue
Lockharts Garden, No. 1A
Charlotte Amalie
St. Thomas, V.I.
00802

Practitioners

IRS has a program to furnish professional tax return preparers with copies of IRS tax forms. Tax preparers who are on the Tax Practitioner Mailing List as of July are sent a Publication 1045, "Information for Tax Practitioners". It contains Form 3975 (Tax Practitioner Annual Mailing List Application and Order Blank). Practitioners who are not on the mailing list may obtain Publication 1045 from one of the three distribution centers, or by calling toll-free 1-800-829-3676 and asking for the "Practitioner Gate."

Because of the quantities involved and the expenses of printing, practitioner firms can obtain only two copies of forms and schedules and one copy of publications and instructions. Package X, "Information Copies of Federal Tax Forms", will contain the first copy of the form and the one copy of the instructions. This item is limited to one per practitioner in each firm. Tax Practitioner Reproducible Kits will contain the second copy of the form. Kits will be in a looseleaf format and printed as a reproducible master suitable for photocopying or sending to a commercial printer. Kits will be limited to one per firm.

Package X; Publication 17, "Your Federal Income Tax"; and Publication 334, "Tax Guide for Small Business", are no longer automatically sent to practitioner firms. These items must be ordered in Section K of Form 3975 up to the limit indicated above.

Filers of certain optically scanned information returns are assessed penalties for filing on improper forms.

Therefore, no maximum limit is set for these items (e.g., W-2 series, 1099 series). These forms are listed on Form 3975 in Publication 1045.

The Superintendent of Documents at the Government Printing Office sells 38 separate tax items in bulk quantities. The Superintendent of Documents order blank is included in Publication 1045.

Employers

Each year IRS fills close to a half million orders from employers for employment type forms such as W-2, W-4, and 1099's. In September all employers of record are mailed a Publication 393, "Federal Employment Tax Forms". This publication contains some forms, some information and an order blank, Form 7018. Employers submit their orders to an IRS order fulfillment center where they normally are filled and shipped beginning in late October. Time frames may vary depending upon the availability of Publication 393.

Embassies and Consulates

The Assistant Commissioner (International) coordinates a program which provides tax forms and publications to over 250 U.S. embassies and consulates around the world. In November of each year, a series of shipments begins which is designed to make filing materials available to the many U.S. taxpayers travelling or stationed abroad. More information is available in the International section of this Guide.

Prior Year Tax Forms

Taxpayers may have a need to file returns for prior tax years. Because of several factors—the infrequent need, the large variety of tax forms, and the number of tax years past—requests for these items are filled from a centralized site in IRS's Western Region. Requesters can call IRS and their order will be forwarded to the IRS's Prior Year Tax Forms Program in Rancho Cordova, California for fulfillment.

PROBLEM RESOLUTION PROGRAM

The Internal Revenue Service established the Problem Resolution Program (PRP) in 1977 as a result of concerns about the ability of the Service to respond effectively to taxpayer complaints and problems. The program is headed by the Taxpayer Ombudsman, who is on the Commissioner's immediate staff and is the advocate for taxpayers within IRS. Each district, compliance center and service center has a Problem Resolution Officer (PRO) who reports to its director. There is also a Regional Problem Resolution Officer in each region responsible for overseeing the regional program. The Ombudsman is responsible for overseeing the program nationwide.

The Problem Resolution Program is not a substitute for the formal Appeals process, and it does not resolve legal or technical tax questions.

PRP has three major goals, which support the Service's objectives to reduce taxpayer burden and improve quality and customer satisfaction.

- Making certain that taxpayers' rights are protected and that problems not resolved through normal channels are promptly and properly handled;
- Identifying systemic or procedural shortcomings and bringing them to the attention of management; and
- Serving as an advocate within IRS for taxpayers, representing their interests and concerns in the agency's decision-making process.

The following criteria have been developed to assist the public and IRS employees in determining when a problem should be referred to PRP:

1. Refund Problems

A second or subsequent inquiry received 90 days after the original return or claim is filed.

2. Inquiry Criteria

A question requiring assistance or information on the same issue (except a refund inquiry) after 45 days have passed since the initial inquiry, and the taxpayer has not received a response by the date promised in the acknowledgement, or a final reply.

3. Notice Criteria

An inquiry in response to a third or subsequent notice which indicates incorrect action or lack of action by the Service to resolve a complaint about a prior notice(s).

4. Administrative Recourse

A taxpayer is unable to discuss the recommendations or actions of a Service employee with that employee's manager (or higher-level manager), or, having had the discussion, the situation remains a problem for the taxpayer and there is no formal avenue of appeal.

5. Other Criteria

A contact indicating that use of normal channels, established systems or procedures has not been successful in resolving the complaint or inquiry of the taxpayer; or it is in the best interest of the Service to include the complaint or inquiry in the Problem Resolution Program.

Special assistance to taxpayers was extended as a result of the Taxpayer Bill of Rights. This legislation contained a provision that became effective January 1, 1989 which authorizes the Taxpayer Ombudsman, or his/her designee, to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered. The Taxpayer Ombudsman has delegated this authority to Problem Resolution Officers. During the time the Ombudsman or the PRO is reviewing the circumstances in the case, any enforcement action is suspended.

Form 911, "Application For Taxpayer Assistance Order to Relieve Hardship", can be used by taxpayers

IRS PROGRAMS FOCUSING ON TAXPAYER ASSISTANCE, INFORMATION, AND EDUCATION

(continued)

to make an application for a Taxpayer Assistance Order. Or, taxpayers may make an application by letter or by calling IRS' toll-free telephone assistance number, 1-800-TAX-1040 (829-1040). Copies of Form 911 are available in IRS offices or by calling the "Forms Only" toll-free telephone number, 1-800-TAX-FORM (829-3676).

Operation Link

Operation Link is an effort to improve communications between the IRS and tax practitioners. The intent of the program is not only to resolve individual taxpayer problems but also to anticipate and head off potential problems. As a vital part of Operation Link, practitioners may forward documentation directly to a special post office box or mail stop number established for the district or service center Problem Resolution Office. Of course, this special address should only be used when alerting the PRO to a possible systemic problem or if the case meets PRP criteria and the practitioner has been unable to resolve the problem through normal channels. The addresses for each Problem Resolution Office, as well as more information about the program, are contained in Publication 1320, "Operation Link". Because of high workload demands and limited PRP Office staffing, practitioners are strongly urged to either write to their respective PRP Office or call the toll-free telephone number listed in their local telephone directories. When calling the toll-free number the caller should ask for "PRP."

In "emergency cases," practitioners may call the district Problem Resolution Office using the telephone number listed in the special Operation Link directory. Some examples of emergency cases include erroneous levy action or a major systemic problem affecting a large number of taxpayers.

As a general rule, PRP problems should be sent to the PRP staff located in the IRS office from which the notice or letter in question originated, or the IRS office where prior communications had been directed. Publication 1546, "How to Use the Problem Resolution Program of the IRS", contains addresses for all Problem Resolution Offices. Because procedures may vary from office to office, more detailed information regarding when to contact the service center versus the district office is disseminated by the local IRS district office.

DISCLOSURE CONSIDERATIONS

Disclosure of returns and return information to a taxpayer's designee, including a Member of Congress inquiring on behalf of a constituent, may be made only in accordance with Internal Revenue Code Section 6103. This provision, and certain Treasury Regulations, govern the manner and extent to which disclosure can be made.

In most instances, when taxpayers correspond with a Member of Congress about some action the Service has or has not taken with respect to their tax matters, they do not provide a separate disclosure authorization

nor execute a formal power of attorney authorizing the Member of Congress to obtain information about their tax affairs. In such situations, the taxpayer's letter will serve to authorize the disclosure to the extent it is signed and dated and also provides the following:

- The taxpayer's name, address, or SSN/EIN, or any combination thereof, that enables the Service to clearly identify the taxpayer;
- The identity of the person to whom disclosure is to be made. Any information that enables the Service to clearly identify to whom disclosure is to be made will suffice. A letter addressed "Dear Sir," which does not specifically refer to the Member of Congress in the letter, would not be sufficient. However, if the Member of Congress forwarded the taxpayer's letter with the envelope showing the letter had been addressed to them, this would be sufficient; and

- Sufficient facts to enable the Service to determine the nature and extent of the information or assistance requested and the returns or return information to be disclosed. The Service must limit its response to the situation presented by the taxpayer, and only disclose such returns or return information as are necessary to comply with the taxpayer's request for information or assistance.

Occasionally Members of Congress, or more likely a member of their staff, will make a telephone inquiry on

behalf of a taxpayer. In such situations, the Service may provide only general information such as the meaning of a particular bill, notice, or letter. The caller will be advised that the Service cannot disclose confidential returns or return information absent receipt of a copy of the taxpayer's correspondence or other written authorization. As an alternative, the Service can offer to contact the taxpayer directly to resolve the problem.

A Member of Congress may write the Service and enclose a copy of a constituent's letter, which meets the requirements of the regulations, and also request the Service to orally provide a designated staff member with the necessary information to respond to the constituent. In such cases, the Service may make a verbal disclosure to the Member of Congress or the designated staff member. The disclosure must be limited to the return information that will be provided to the Member of Congress in the Service's written response.

In situations where a taxpayer sends a Member of Congress a courtesy copy of a letter addressed to another Member, the Service will not honor the copy as a valid waiver of the taxpayer's confidentiality pursuant to IRC 6103(c). An exception to this rule will be made when the taxpayer includes a signed addendum requesting the recipient's assistance in the matter, and the letter otherwise meets the above requirements for a valid disclosure authorization.

MEETINGS WITH NATIONAL OFFICE OFFICIALS

Members of Congress or their staffs sometimes contact the National Office to request meetings with the Commissioner or senior career officials on cases of interest to their constituents.

As a general rule, neither the Commissioner nor other National Office officials will become involved in active, ongoing tax cases being worked in IRS field offices. After the appropriate field officials have completed their actions, decisions may be reviewed by IRS Regional Commissioners—and later by the Commissioner—but only in extremely rare situations where there is evidence of arbitrary and capricious treatment of a taxpayer, a failure to follow established Service procedures, or a result not consistent with the mission of the Service. Therefore, Members of Congress or their staffs seeking meetings with IRS officials on constituent-related tax cases should contact the District Director in the local IRS district office serving their state or district. A listing of IRS offices by state is included in this publication.

Members of Congress or their staffs desiring general background information on IRS activities should consult the list of problems and concerns contained in this publication for guidance on how to proceed.

PUBLIC AFFAIRS

The National Office Public Affairs Division, part of the Commissioner's office, coordinates contacts with major national media and provides support to public affairs officers nationwide.

Each year, the Public Affairs Division responds to about 4,000 national media inquiries and produces and distributes about 170 news releases to Washington media and to field public affairs officers.

Local Offices

Each IRS region, district office, and service/compliance center has a public affairs officer. These officers answer inquiries from local media representatives, produce news releases on matters of local interest, and respond to requests for speakers.

IRS Speakers

IRS speakers are available as noted:

Local or state meetings:

Tax Law, Policy and Procedural Issues:
District Offices (See Directory of IRS Offices by State)

Tax Return Processing: Service Centers
(See Directory of IRS Offices by State)

Annual Conventions, Regional
Meetings of National Organizations:
National Office Public Affairs Division
(202) 622-4010

IRS Annual Report

The National Office Public Affairs Division compiles the IRS Annual Report (Publication 55). Because the Congressional Joint Committee on Printing limits quantities, copies are distributed only to Service officials and selected Congressional offices.

Taxpayers can obtain copies (Catalog No. 703401.) from the:
Superintendent of Documents
U.S. Government Printing Office
Washington, D.C. 20402

TELE-TAX NUMBERS AND TAXPAYER ASSISTANCE NUMBERS

WHAT IS TELE-TAX

Recorded Tax Information
includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

Automated Refund Information
allows you to check the status of your refund.

HOW DO I USE TELE-TAX?

Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Recorded Tax Information

Topic numbers are effective January 1, 1993. A complete list of these topics is on the next page.

Touch-tone service is available 24 hours a day, 7 days a week.

Rotary or pulse dial service is usually available Monday through Friday during regular office hours.

Select, by number, the topics you want to hear. For the directory of topics, listen to topic no. 323.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed on this page.

■ If you have a touch-tone phone, immediately follow the recorded instructions, or

■ If you have a rotary or pulse dial phone, wait for further recorded instructions

Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the exact whole-dollar amount of your refund.

Then, call the appropriate phone number listed on this page and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

■ Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)

■ Rotary or pulse dial service is usually available Monday through Friday during regular office hours.

TOLL-FREE TELE-TAX NUMBERS

Alabama
1-800-829-4477

Alaska
1-800-829-4477

Arizona
Phoenix, 640-3933
Elsewhere, 1-800-829-4477

Arkansas
1-800-829-4477

California
Counties of: Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba, 1-800-829-4032, Oakland, 839-4245. Elsewhere, 1-800-829-4477

Colorado
Denver, 529-1118
Elsewhere, 1-800-829-4477

Connecticut
1-800-829-4477

Delaware
1-800-829-4477

District of Columbia
628-2929

Florida
1-800-829-4477

Georgia
Atlanta, 331-6572
Elsewhere, 1-800-829-4477

Hawaii 1-800-829-4477 Idaho 1-800-829-4477 Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614 Springfield, 789-0489 Elsewhere, 1-800-829-4477 Indiana Indianapolis, 631-1010 Elsewhere, 1-800-829-4477 Iowa Des Moines, 284-7454 Elsewhere, 1-800-829-4477 Kansas 1-800-829-4477 Kentucky 1-800-829-4477 Louisiana 1-800-829-4477 Maine 1-800-829-4477 Massachusetts Boston, 536-0709 Elsewhere, 1-800-829-4477 Michigan Detroit, 961-4282 Elsewhere, 1-800-829-4477 Minnesota St. Paul, 644-7748 Elsewhere, 1-800-829-4477 Mississippi 1-800-829-4477	Missouri St. Louis, 241-4700 Elsewhere, 1-800-829-4477 Montana 1-800-829-4477 Nebraska Omaha, 221-3324 Elsewhere, 1-800-829-4477 Nevada 1-800-829-4477 New Hampshire 1-800-829-4477 New Jersey 1-800-829-4477 New Mexico 1-800-829-4477 New York Bronx, 499-8432 Brooklyn, 488-8432 Buffalo, 685-5533 Manhattan, 406-4080 Queens, 488-8432 Staten Island, 488-8432 Elsewhere, 1-800-829-4477 North Carolina 1-800-829-4477 North Dakota 1-800-829-4477 Ohio Cincinnati, 421-0329 Cleveland, 522-3037 Elsewhere, 1-800-829-4477 Oklahoma 1-800-829-4477 Oregon Portland, 294-5363 Elsewhere, 1-800-829-4477	Pennsylvania Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477 Puerto Rico 1-800-829-4477 Rhode Island 1-800-829-4477 South Carolina 1-800-829-4477 South Dakota 1-800-829-4477 Tennessee 1-800-829-4477 Texas Dallas, 767-1792 Houston, 541-3400 Elsewhere, 1-800-829-4477 Utah 1-800-829-4477 Vermont 1-800-829-4477 Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477 Washington Seattle, 343-7221 Elsewhere, 1-800-829-4477 West Virginia 1-800-829-4477 Wisconsin Milwaukee, 273-8100 Elsewhere, 1-800-819-4477 Wyoming 1-800-829-4477
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TELE-TAX NUMBERS
AND TAXPAYER
ASSISTANCE NUMBERS
(continued)

**TELE-TAX TOPIC
NUMBERS AND SUBJECTS**

**Topic numbers are effective
January 1, 1993.**

IRS Procedures and Services

- 101 IRS help available – Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
- 102 Tax assistance for individuals with disabilities and the hearing impaired
- 103 Small Business Tax Education Program (STEP) – Tax help for small businesses
- 104 Problem Resolution Program – Help for problem situations
- 105 Public libraries – Tax information tapes and reproducible tax forms
- 106 1040PC tax return
- 107 The collection process
- 108 Tax fraud-How to report
- 109 Types of organizations that qualify for tax-exempt status
- 110 Organizations – How to apply for exempt status
- 111 Your appeal rights
- 112 Electronic filing
- 113 Power of attorney information
- 114 Change of address – How to notify IRS
- 911 Hardship assistance applications
- 999 Local information

**Filing Requirements,
Filing Status, Exemptions**

- 151 Who must file?
- 152 Which form–1040, 1040A, or 1040EZ?

- 153 When, where, and how to file
- 154 What is your filing status?
- 155 Dependents
- 156 Estimated tax
- 157 Amended returns
- 158 Decedents

Types of Income

- 201 Wages and salaries
- 202 Tips
- 203 Interest received
- 204 Dividends
- 205 Refund of state and local taxes
- 206 Alimony received
- 207 Business income
- 208 Sole proprietorship
- 209 Capital gains and losses
- 210 Pensions and annuities
- 211 Pensions – The general rule and the simplified general rule
- 212 Lump-sum distributions
- 213 Rental income and expenses
- 214 Renting vacation property/
Renting to relatives
- 215 Royalties
- 216 Farming and fishing income
- 217 Earnings for clergy
- 218 Unemployment compensation
- 219 Gambling income and expenses
- 220 Bartering income
- 221 Scholarship and fellowship grants
- 222 Nontaxable income
- 223 Social security and equivalent railroad retirement benefits
- 224 401(k) plans
- 225 Passive activities-Losses/credits

Adjustments to Income

- 251 Individual retirement arrangements (IRA)
- 252 Alimony paid
- 253 Bad debt deduction
- 254 Tax shelters

Itemized Deductions

- 301 Should I itemize?
- 302 Medical and dental expenses
- 303 Deductible taxes
- 304 Moving expenses
- 305 Interest expenses
- 306 Contributions
- 307 Casualty losses
- 308 Miscellaneous expenses
- 309 Business use of home
- 310 Business use of car
- 311 Business travel expenses
- 312 Business entertainment expenses
- 313 Educational expenses
- 314 Employee business expenses

Tax Computation

- 351 Tax and credits figured by IRS
- 352 Self-employment tax
- 353 Five-year averaging for lump-sum distributions
- 354 Alternative minimum tax
- 355 Gift tax
- 356 Estate tax
- 357 Standard deduction
- 358 Tax on a child's investment income

Tax Credits

- 401 Child and dependent care credit
- 402 Earned income credit
- 403 Credit for the elderly or the disabled

General Information

- 451 Substitute tax forms
- 452 Highlights of 1992 tax changes
- 453 Refunds—How long they should take
- 454 Copy of your tax return – How to get one
- 455 Forms/Publications - How to order
- 456 Offers in compromise
- 457 Extension of time to file your tax return
- 458 Form W-2 – What to do if not received
- 459 Penalty for underpayment of estimated tax
- 460 Recordkeeping
- 461 How to choose a tax preparer
- 462 Failure to pay child/spousal support and other Federal obligations
- 463 Withholding on interest and dividends
- 464 What to do if you haven't filed your tax return (Nonfilers)
- 465 Checklist/Common errors when preparing your tax return
- 466 Withholding on pensions and annuities
- 467 What to do if you can't pay your tax
- 468 Desert Storm

IRS Notices and Letter

- 501 Notices – What to do
- 502 Notice of underreported income – CP 2000
- 503 IRS notices and bills/Penalty and interest charges

Basis of Assets, Depreciation, Sale of Assets

- 551 Sale of your home – General
- 552 Sale of your home – how to report gain
- 553 Sale of your home – Exclusion of gain, age 55 and over

- 554 Basis of assets
- 555 Depreciation
- 556 Installment sales

Employer Tax Information

- 601 Social security and Medicare withholding rates
- 602 Form W-2 –Where, when, and how to file
- 603 Form W-4 – Employee's Withholding Allowance Certificate
- 604 Employer identification number – How to apply
- 605 Form 942 – Employer's Quarterly Tax Return for Household Employees
- 606 Form 941– Deposit requirements
- 607 Form 941– Employer's Quarterly Federal Tax Return
- 608 Form 940 – Deposit requirements
- 609 Form 940/940-EZ – Employer's Annual Federal Unemployment Tax Return Targeted jobs credit
- 610 Targeted jobs credit
- 611 Tips – Withholding and reporting

Form 1099 Series and Related Information Returns-Filing Magnetically or Electronically

- 651 Who must file – Originals and corrections
- 652 Acceptable media/Locating a third party to prepare your files
- 653 Applications, forms, and information
- 654 Waivers, extensions, and format deviations
- 655 Test files and combined Federal/state filing
- 656 Electronic filing of information returns
- 657 Information Returns Program Bulletin Board System

Tax Information for Aliens and U.S. Citizens Living Abroad

- 701 Resident and nonresident aliens
- 702 Dual-status alien
- 703 Foreign earned income exclusion – General
- 704 Foreign earned income exclusion – Who qualifies?
- 705 Foreign earned income exclusion – What qualifies?
- 706 Foreign tax credit

The following topics are in Spanish:

- 751 Who must file?
- 752 Which form to use?
- 753 What is your filing status?
- 754 Earned income credit
- 755 Highlights of 1992 tax changes
- 756 Forms & publications – How to order
- 757 Alien tax clearances
- 758 Refunds – How long they should take
- 759 IRS help available – Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
- 760 Social security and equivalent railroad retirement benefits

Tax Information for Puerto Rico Residents

- 851 Who must file a U.S. income tax return in Puerto Rico
- 852 Deductions and credits for Puerto Rico filers
- 853 Federal employment taxes in Puerto Rico
- 854 Tax assistance for resident of Puerto Rico

TELE-TAX NUMBERS
AND TAXPAYER
ASSISTANCE NUMBERS
(continued)

CALL THE IRS WITH YOUR TAX QUESTION

If the instructions to the tax forms and our free tax publications have not answered your questions, please call us TOLL FREE. "Toll Free" is a telephone call for which you pay only local charges, if any. This service is generally available Monday through Friday during regular business hours.

Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Before You Call

Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates.

2. The facts about your particular situation (the answer to the same questions often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).

3. The name of any IRS publication of other source of information that you used to look for the answer.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to be sure he or she has answered your questions fully and in the manner that is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Alabama
1-800-829-1040

Alaska
Anchorage, 561-7484
Elsewhere, 1-800-829-1040

Arizona
Phoenix, 640-3900
Elsewhere, 1-800-829-1040

Arkansas
1-800-829-1040

California
Oakland, 829-1040
Elsewhere, 1-800-829-1040

Colorado
Denver, 825-7041
Elsewhere, 1-800-829-1040

Connecticut
1-800-829-1040

Delaware
1-800-829-1040

District of Columbia
1-800-829-1040

Florida
Jacksonville, 354-1760
Elsewhere, 1-800-829-1040

Georgia
Atlanta, 522-0050
Elsewhere, 1-800-829-1040

Hawaii
Oahu, 541-1040
Elsewhere, 1-800-829-1040

Idaho
1-800-829-1040

Illinois
Chicago, 435-1040
In area code 708, 1-312-435-1040
Elsewhere, 1-800-829-1040

Indiana

Indianapolis, 226-5477
Elsewhere, 1-800-829-1040

Iowa

Des Moines, 283-0523
Elsewhere, 1-800-829-1040

Kansas

1-800-829-1040

Kentucky

1-800-829-1040

Louisiana

1-800-829-1040

Maine

1-800-829-1040

Maryland

Baltimore, 962-2590
Elsewhere, 1-800-829-1040

Massachusetts

Boston, 536-1040
Elsewhere, 1-800-829-1040

Michigan

Detroit, 237-0800
Elsewhere, 1-800-829-1040

Minnesota

Minneapolis, 644-7515
St. Paul, 644-7515
Elsewhere, 1-800-829-1040

Mississippi

1-800-829-1040

Missouri

St. Louis, 342-1040
Elsewhere, 1-800-829-1040

Montana

1-800-829-1040

Nebraska

Omaha, 422-1500
Elsewhere, 1-800-829-1040

Nevada

1-800-829-1040

New Hampshire

1-800-829-1040

New Jersey

1-800-829-1040

New Mexico

1-800-829-1040

New York

Bronx, 488-9150
Brooklyn, 488-9150
Buffalo, 685-5432
Manhattan, 732-0100
Nassau, 222-1131
Queens, 488-9150
Staten Island, 488-9150
Suffolk, 724-5000
Elsewhere, 1-800-829-1040

North Carolina

1-800-829-1040

North Dakota

1-800-829-1040

Ohio

Cincinnati, 621-6281
Cleveland, 522-3000
Elsewhere, 1-800-829-1040

Oklahoma

1-800-829-1040

Oregon

Portland, 221-3960
Elsewhere, 1-800-829-1040

Pennsylvania

Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere, 1-800-829-1040

Puerto Rico

San Juan Metro Area, 766-5040
Elsewhere, 1-800-829-1040

Rhode Island

1-800-829-1040

South Carolina

1-800-829-1040

South Dakota

1-800-829-1040

Tennessee

Nashville, 259-4601
Elsewhere, 1-800-829-1040

Texas

Dallas, 742-2440
Houston, 541-0440
Elsewhere, 1-800-829-1040

Utah

1-800-829-1040

Vermont

1-800-829-1040

Virginia

Richmond, 649-2361
Elsewhere, 1-800-829-1040

Washington

Seattle, 442-1040
Elsewhere, 1-800-829-1040

West Virginia

1-800-829-1040

Wisconsin

Milwaukee, 271-3780
Elsewhere, 1-800-829-1040

Wyoming

1-800-829-1040

**Phone Help for Hearing-Impaired
People with TDD Equipment**

All areas in U.S., including Alaska, Hawaii,
Virgin Island, and Puerto Rico,
1-800-829-4059

**Hours of Operation for the
Hearing-Impaired:**

8:00 A.M. to 6:30 P.M. EST
(January 1 - April 4)
9:00 A.M. to 7:30 P.M. EDT
(April 5 - April 15)
9:00 A.M. to 5:30 P.M. EDT
(April 16 - October 31)
8:00 A.M. to 4:30 P.M. EST
(November 1 - December 31)

ADDITIONAL ISSUES AND CONTACT POINTS

(This information is intended for
Congressional staff use only)

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
1. General information on existing tax laws	Legislative Affairs	(202) 622-9590 (202) 622-4733 FAX
2. Status of Congressional Letters sent to IRS' National Office	Legislative Affairs	(202) 622-3730 (202) 622-4733 FAX
3. Administration's position on a pending tax bill ■ Policy aspects ■ Administrative aspects	Assistant Secretary (Tax Policy), Treasury Legislative Affairs	(202) 622-0050 (202) 622-9590
4. IRS news releases/request for speakers	Public Affairs	Local IRS district public affairs officers at phone numbers in this Guide
5. Estimates of federal revenues, including those related to tax law proposals	Office of Tax Analysis (OTA), Treasury	(202) 622-0130
6. Data on returns currently filed and related tax administration statistics, including tax collections and refunds	Returns Processing & Accounting Division	(202) 622-7600
7. Publications and statistical data on deductions and tax reported on tax returns	Statistics of Income (SOI) Division Electronic Bulletin Board	(202) 874-0410 (202) 874-9574
8. Long-range and organizational planning	Planning Division	(202) 376-0516
9. Studies/surveys related to tax compliance, unreported income, tax gap, tax returns to be filed, etc.	Research Division	(202) 874-0100
10. Questions on IRS budget resources	Budget Division	(202) 622-8770
11. Questions on the confidentiality and disclosure of tax returns and return information, Freedom of Information Act (FOIA) and Privacy Acts, and forwarding letters to locate individuals in humane circumstances	Office of Disclosure	Disclosure officer in local district office serving your state/district. For general disclosure questions, contact the National Office's Office of Disclosure at (202) 622-3400
12. Taxpayer questions on their personal tax situation (filing requirements, where to file, don't understand a notice, etc.)	Taxpayer Services	Call 1-800-829-1040, local taxpayer assistance number, or write the local district director or service center director

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
13. Refund checks ■ Status ■ Non-receipt of refund checks (lost, stolen or destroyed) ■ Direct Deposit Refunds (returns filed electronically)	Service Center Taxpayer Service Andover, Austin, Cincinnati, Memphis, Ogden Service Centers	After 8 weeks from the date of filing the paper return or 4 weeks from the acknowledgment date of filing the electronic return, local taxpayer assistance number or Tele-Tax number for automated responses (both are included in this Guide) Local IRS direct office serving your state/district Local IRS district office serving your state/district
14. Tax problems still unresolved after use of normal IRS channels taxpayer is suffering a significant hardship and is seeking immediate relief from IRS actions (Application for Taxpayer Assistance Order) ■ Domestic ■ Overseas	Problem Resolution Program Problem Resolution Program	Local IRS Problem Resolution Officer serving your state/district at phone numbers in this Guide Problem Resolution Officer, Assistant Commissioner (International) (202) 874-1930
15. Requests for tax forms and publications	Facilities Management (Publishing services)	1-800-TAX-FORM (829-3676)
16. Matters relating to IRS employees ■ Rude or abusive behavior ■ Integrity Issues ■ Threats against	Immediate supervisor of the employee Inspection Inspection	Local IRS direct office serving your state/district Appropriate Regional Inspector at the numbers listed below or at the addresses listed in this Guide; Assistant Chief Inspector (Internal Security) (202) 622-4600; or Inspection Integrity Hotline, 1-800-366-4484 Regional Inspectors Cincinnati, OH (513) 684-3562 Philadelphia, PA (215) 597-0928 Chicago, IL (708) 719-7940 New York, NY (212) 264-9130 Atlanta, GA (404) 986-6900 Dallas, TX (214) 308-1371 San Francisco, CA (510) 210-7000

ADDITIONAL ISSUES AND CONTACT POINTS

(continued)

(This information is intended for
Congressional staff use only)

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
17. Reporting fraud, waste, and abuse	Inspector General, Treasury Dept. Chief Inspector	1-800-828-0407 (Treasury IG Hotline) 1-800-366-4484 (Inspection Integrity Hotline); appropriate Regional Inspector at the numbers shown above or at the addresses in this Guide; or write Chief Inspector, P.O. Box 589, Ben Franklin Station, Washington, D.C. 20044-0589
18. Questions on enforcement actions in specific cases (must have acceptable waiver or power of attorney from the constituent)	Examination, Collection, etc.	Local district office serving your state/district
19. Information Reporting Program (IRP)	Director, IRP (part of Examination)	(202) 622-5600
20. General questions on Form 1099 filings, IRP penalties, backup withholdings, etc.	National IRP call site	(304) 263-8700
21. Reporting possible tax violations to IRS	Criminal Investigation	Local district office serving your state/district
22. Status of or questions on regulations, revenue ruling, letter rulings, and revenue procedures implementing the federal tax laws to the Internal Revenue Code	Associate Chief Counsels – (Domestic) (International) (Employee Benefits/Exempt Organizations)	(202) 622-4500 (202) 622-3800 (202) 622-6000
23. IRS Appeals procedures	National Director of Appeals (Appeals)	(202) 401-6221 (202) 401-5840 FAX

IRS PROGRAMS

FOCUSING ON ENSURING COMPLIANCE

EXAMINATION

Examination administers a nationwide audit program involving the selection and examination of all types of Federal tax returns (except exempt organization and alcohol, tobacco, and firearms) to determine correct liabilities of taxpayers. Examinations are conducted at either the "field", "office" or "correspondence" (service center) level.

Field audits are examinations of individuals, partnerships, and corporations which generally occur at the taxpayer's place of business. Office audits usually involve individuals and are conducted through interviews at an IRS office. Correspondence audits are conducted primarily through the mail by service centers and involve the Information Return Program (IRP) and other correction and examination programs.

The Treasury Department has primary responsibility for implementing and enforcing the Bank Secrecy Act. However, responsibility for assisting Treasury in ensuring compliance with applicable regulations has been delegated to other federal agencies. IRS is one of those agencies, and Examination has standing civil jurisdiction over any financial institution not under the regulatory supervision of federal banking agencies or the Securities and Exchange Commission.

The Examination organization is decentralized. National Office Examination administers the national Examination program. Authority with respect to a specific tax return examination rests with the district office or service center conducting the examination of the taxpayer.

Examination Issues

Selection of Returns

Taxpayers are often concerned about the reasons returns are selected for examination. The Service has several highly-objective, statistically valid methods for selecting returns. All individual income tax returns are subject to this process.

The majority of returns are selected through a computer program using a mathematical technique to identify those returns having the greatest probability for error. Another computer method, limited in application compared to the preceding method, selects returns by random sample for use in a program which measures taxpayer compliance with the tax law. The remaining selection methods consist of supplemental systems addressing specific noncompliance areas such as non-filers, tax protesters, returns containing deductions for unallowable items, and returns in which certain income amounts do not match with amounts reported by third parties—for example, Forms W-2 provided by employers and Forms 1099-INT provided by banks or other payers of interest income.

Repetitive Examinations

Taxpayers become concerned when their returns are examined for several consecutive years. This generally leads to feelings of harassment or undue burden, even though the returns may have been selected for different and legitimate reasons.

Generally, tax returns are selected for examination based upon a mathematical formula. This formula does

not, however, consider factors occurring outside the tax year under review. As a means of giving consideration to prior examination results so as to avoid unwarranted repetitive examinations, it is Examination's practice not to examine an issue where an examination of the same issue has resulted in no change or an insignificant tax change in either of the preceding two years. This procedure only applies to individual non-business returns.

Nonfilers

The Service has identified nonfilers as one significant area of noncompliance, and a Servicewide strategy involving several functions has been developed to address this issue. Under this strategy, Examination resources are being deployed to conduct taxpayer delinquency investigations.

The primary objective of the nonfiler strategy is to bring delinquent taxpayers back on the tax rolls. Examiners are receiving special training in order to conduct these examinations efficiently. The training provides instruction on locating taxpayers, utilizing existing sources of information, recognizing criminal fraud behavior, accepting oral evidence and using indirect methods to determine the substantially correct tax liabilities. Collection procedures and the use of installment agreements are also covered.

Nonfilers demonstrating criminal intent for failure to file will be referred to our Criminal Investigation Division. In the vast majority of cases, the examiner will request the nonfilers prepare and submit delinquent returns. The

main objective is to encourage the taxpayers to submit substantially correct returns rather than to conduct line-item examinations. Examiners will also assist nonfilers in determining their delinquent tax liability and educate nonfilers in their future filing requirements. In cases where nonfilers refuse to file, the Service will determine their tax liability using known sources of income and indirect methods. Normal appeals and assessment procedures will be followed.

Return Preparers

An income tax preparer is defined as any person who prepares tax returns or claims for compensation, or who employs others to prepare returns or claims for compensation. Unscrupulous return preparers are subject to penalties for understatements due to unrealistic positions in preparing the return or claim; willful or reckless conduct with respect to the understatement of a taxpayer's liability; aiding or abetting in the understatement of another person's tax liability; negotiating or signing a check issued to a taxpayer; and disclosure or use of information on another person's return. Penalties may also be asserted for failure to furnish a copy of the return to the taxpayer, or failure to sign and include an identification number on any return prepared.

Management and Resources Initiatives

Examination began several initiatives in fiscal year 1991 designed to help do business better, to improve productivity and quality, and to effectively address a growing and more complex

workload. The initiatives continuing in FY 1992, 1993 and 1994 are as follows:

- **Coordinated Examination Program (CEP) Management Initiative** – will improve program efficiency and effectiveness, thereby accelerating collection of revenue, improving sustention rates and increasing the timeliness of examinations.

- **Excise Tax Management Initiative** – will redirect staffing from lower-yielding workload to excise tax returns with higher yield potential, particularly in the area of fuel taxes.

- **Field Audit Resource Initiative** – will have some 750 revenue agents conduct examinations focused on high-income/asset individuals, businesses, and corporations.

- **Training Resource Initiative** – will allow the use of contact instructors to train new revenue agents, thereby allowing agents who would have been instructors to continue auditing returns.

- **Claims Audit Resource Initiative** – will focus efforts on the identification and examination of an increased number of claims for refund. Claims not audited result in immediate refunds and fraudulent or invalid requests are not detected.

In FY 1994, an International Examiner Initiative will be added. Over the last ten years, the number of foreign-controlled corporations doing business in the U.S. has substantially increased. Comparing foreign-controlled corporation data with that on U.S.-controlled

corporations, we are concerned about the level of taxes paid by the foreign-controlled corporations. While this data alone is not conclusive proof of tax avoidance or evasion by these corporations, it does emphasize the need for close scrutiny of their financial activities and transactions.

INFORMATION RETURNS PROGRAM (IRP)

The IRS document matching program, also referred to as the Information Returns Program, is a largely computerized compliance program used by IRS to match third party information on items such as wages, interest, dividends, and certain deductions with the amounts reported by taxpayers on their income tax returns. IRS also uses the information to identify people who are reported to have received income, but did not file returns.

Through this program the Service is able to identify instances in which the third party data differs from that shown on taxpayers' returns. In the event of a computer-identified mismatch, the Service seeks first to reconcile the discrepancy by analysis of the original return and then, if necessary, by contact with the taxpayer.

The method for contacting taxpayers is a notice called a CP-2000, "Notice of Proposed Changes to Your (Tax Year) Tax Return." (Some contacts are made through a CP-2501, "Initial Contact Letter." This is a letter of inquiry used for issues when the information return alone cannot be used to make a determination of the

IRS PROGRAMS

FOCUSING ON ENSURING COMPLIANCE

(continued)

tax due, such as security sales where the IRS has no information as to the taxpayer's basis in the security.) As the program has grown, literally millions of CP-2000's have been sent out each year. Consequently, it is important to understand the purpose and effect of a CP-2000.

The document matching program identifies mismatches of information. Mismatches of information arise from a wide variety of circumstances other than underreporting income or overstating deductions. For example, payers may make mistakes in reporting income or deductions, the income reported by the payer may be included as part of another amount on the taxpayer's return, the taxpayer may have changed his or her name, the amount may not be properly attributable to the tax year in question, and so forth.

A CP-2000 is not a bill, but a request for the taxpayer's assistance in an effort to reconcile the mismatch of information. A CP-2000 is not a collection notice, but the matter will turn into a collection case if the taxpayer fails to provide information to reconcile the discrepancy. As a result, it is important that taxpayers cooperate in resolving the issue. In light of the high costs of face-to-face examinations by IRS revenue agents, the Service will continue to be increasingly dependent upon this type of correspondence to improve tax compliance.

A publication has been developed for use in IRP and other correspondence contacts made by Examination. Publication 1383, entitled "The Correspondence Process," explains what

happens when IRS questions a taxpayer's return by mail. The publication informs taxpayers how to respond to resolve questions as quickly and easily as possible, and how to avoid receiving future CP-2000 notices. Publication 1383 also includes explanations of the taxpayer's right to appeal IRS findings and who can represent the taxpayer before IRS.

Perhaps more important than its role as an enforcement tool, the document matching program significantly enhances overall voluntary compliance by helping taxpayers accurately report their income and deductions. In the large majority of instances, information returns, reflecting income and deduction amounts, are provided to taxpayers by January 31 following the tax year in question. Experience indicates that taxpayers collect these information returns and use them in preparing their returns. This process reduces the likelihood that a taxpayer may inadvertently neglect to include items such as a dividend check or interest on a small savings account. On the other end of the program, when the IRS contacts taxpayers with the information provided by their bank or broker, many individuals give us favorable comments about the program.

Another facet of IRP is payer compliance. This is an attempt by IRS to ensure that payers (i.e., financial institutions and other payers of non-wage income) file all information returns that are required accurately, in the correct format, and on time.

As noted earlier, the document matching program is large and growing. IRS received over one billion infor-

mation returns for tax year 1989, including documents provided by treaty partner governments on foreign-source income of U.S. taxpayers. Over 94% of the documents were filed on magnetic media with the remainder on paper. As a result of matching, about 3 to 4 million taxpayers are contacted regarding potential discrepancies in their tax information, and another 2.5 to 3 million taxpayers are contacted regarding apparent failure to file tax returns.

Substitute for Return Program

The Substitute for Return Program contacted about 1.1 million taxpayers for whom IRS has income information available to substantiate a significant income tax liability but who did not voluntarily file an income tax return. The substitute returns are prepared based on income reported on information returns and other internal source documents. A tax liability is then proposed to the taxpayer. The taxpayer is given the opportunity to file a return voluntarily, to correct the proposed assessment, or to agree to the proposed assessment.

Information Returns Penalty

To encourage payers of interest, dividends, etc., to submit timely and accurate information on Forms W-2 and 1099, the IRS sends penalty notices to employers, banks, other financial institutions and certain payers of miscellaneous income. Such penalties are authorized under the Internal Revenue Code.

Information returns are generally due February 28. The penalty for each late or incorrect form is \$50, but is

lowered to \$15 if the error is corrected within 30 days of the due date, or to \$30 if corrected by August 1.

Notices are generated for late filing, failure to file on magnetic media and for returns filed with missing and incorrect taxpayer identification numbers (TINs). Payers receive a list of the payees whose information return(s) were filed with a missing or incorrect TIN. This makes it possible for the payer to reconcile their records and if necessary to contact the payee to secure a good TIN or correct name for the payee. This listing is generally mailed a few weeks in advance of the penalty notice.

The penalty notice summarizes the number of returns subject to penalty by type of return, volume and type(s) of penalty. Notice 925, "Penalty Code Explanations", is included and provides an explanation of each type of penalty. Payers have 10 days from the date of the notice to pay the penalties without interest. The payer must show reasonable cause to have the penalty waived.

Backup Withholding

Under the Backup Withholding program, notices are sent to payers who file information returns with either missing or incorrect TINs. The notices advise payers that backup withholding could become necessary if payees fail to certify their TINs. This program includes Forms 1099-DIV, -INT, -OID, -PATR, -B and -MISC. Payers are required to backup withhold on all payees who fail to provide a TIN.

Payers may be required to send a notice (B-Notice) to the payee requesting a certified TIN, for the accounts

the Service has identified with incorrect TINs. If the payee fails to respond to this first notification, he/she could become liable for 20% withholding on future reportable payments.

To prevent backup withholding once a second B-Notice is received from the payer, the payee must provide Form SSA-7028 from the Social Security Administration validating a Social Security Number (SSN), or a Letter 147C from the Internal Revenue Service validating an Employer Identification Number (EIN).

COLLECTION

Collection has responsibility for collecting delinquent taxes and securing delinquent tax returns. Over the years the Collection organization has served a vital role in tax administration and concepts such as ethics and integrity, voluntary compliance and fair and equitable treatment of taxpayers are firmly entrenched there. Policy and procedural guidelines are established in the Office of the Assistant Commissioner (Collection) in Washington, D.C.

The Collection Outreach Program is available to explain operations and foster good communications within the Service, and with the branches of government, the private sector including professional organizations, and the taxpaying public. The Outreach Program can help identify, respond to or direct your questions about Collection to the appropriate functions for an answer. We can also arrange for briefings on generic topics in Collection. For additional information about our Outreach Program, Congressional

Offices should contact the Outreach Coordinator for the Assistant Commissioner (Collection) at (202) 874-0764.

Collection operations are decentralized, so case-related decisions are made locally in field offices using the guidelines issued by the National Office. The field offices are divided into three major components:

Service Center Collection is where bulk processing is handled, such as mailing balance due and return delinquency notices, and analyzing and responding to taxpayer correspondence. To resolve the balance due or delinquent tax return matter, the service center routinely sends up to 5 balance due or return delinquency notices to the taxpayer. The notice chain can be interrupted.

Publications such as "Your Rights As A Taxpayer" and "Understanding The Collection Process" are sent to the taxpayer during this notice process. These publications deal with taxpayer's rights, responsibilities and various ways the taxpayer can resolve a tax problem in the Collection process. These publications are described in greater detail later on in the text.

Automated Collection System (ACS) is an office environment where the IRS collects unpaid taxes and secures tax returns from delinquent taxpayers who have not responded to previous service center notices. If notices were not delivered, the ACS employee will make every effort to locate and contact the taxpayer using in-house and third party data bases. However, if the notices were delivered, a Federal tax lien or enforced collection action, such as

IRS PROGRAMS

FOCUSING ON ENSURING COMPLIANCE

(continued)

levying the taxpayer's bank account, may be taken if there is unpaid tax. ACS attempts telephone contact to secure delinquent tax returns and in unpaid tax situations where the bank or employer levy source is not located.

When taxpayer contact is made, either through an outcall or in response to an ACS letter or enforcement action, the ACS employee will discuss how best to resolve the tax matter. Where there are unpaid taxes, the IRS has written guidelines for considering an installment agreement to pay the tax over a period of time, for adjusting incorrect tax bills and reducing or eliminating penalties, and for determining situations where the case should be reported currently not collectible.

If the taxpayer does not respond to repeated IRS attempts to secure delinquent tax returns, returns often may be prepared by the IRS using the best information available.

District Office Collection is where field contacts are made by Revenue Officers. Revenue Officers attempt to contact taxpayers and resolve matters prior to taking enforcement action and filing a Notice of Federal Tax Lien.

The filing of the Notice of Federal Tax Lien is not an enforcement action. It may be filed as part of a case resolution such as an installment agreement or reporting an account currently not collectible. Other actions might be serving levies to attach funds, or seizing assets and offering them for sale.

This is considered the final step in the Collection process. It is necessary to make a field contact when the tax

matter has not been resolved by the service center and automated collection system components.

Safeguarding Taxpayers' Rights in the Collection Process

We believe the first step to resolve a tax problem is good communication. Collection advises taxpayers of their rights through various publications we mail to taxpayers and which we give to taxpayers in-person. Collection employees will help taxpayers with questions they have concerning their tax bill, their rights and responsibilities, and explain the Collection process to them.

Publications

The two publications described here provide taxpayers with a good overall picture of their rights and the Collection process. Other publications, relating to specific Collection topics, are mentioned in the appropriate following text. To order any of our free taxpayer information publications or tax forms call the toll-free number 1-800-TAX-FORM (829-3676).

Publication 1, "Your Rights as a Taxpayer," explains to taxpayers their various rights when dealing with the Service. Publication 1 is mailed to taxpayers with the first notice and demand for unpaid tax. Our field employees will also ensure that taxpayers received the publication prior to an initial in-person meeting with taxpayers.

Publication 594, "Understanding the Collection Process" explains why a tax bill was sent and how to resolve the tax matter. The publication further

explains what collection procedures the IRS may take to resolve the balance due account. This publication is mailed to taxpayers prior to enforced collection actions.

Numbers to Call for Assistance

If taxpayers have a question about a notice or tax bill, they should call the telephone number shown on the notice or call 1-800-829-1040. The Tele-Tax system has recorded information on various topics including Collection procedures, "what to do if you can't pay your taxes", and information about offers in compromise. A Tele-Tax listing is included in the Form 1040 instructions and in this Guide.

Other Safeguards include the following:

Confidentiality and

Representation in Tax Matters

Taxpayers have the right to privacy. Third parties such as a Congressional Office requesting information about a specific case must obtain the taxpayer's authorization to receive information. A taxpayer's written authorization should be provided to the Service. When inquiring about a specific case the IRS district office is usually in the best position to respond to your concerns.

District Bank Liaison Program

Banks in IRS district jurisdictions have been provided with the names of district Service officials who serve as liaisons. The liaisons help resolve account ownership problems and safeguard inappropriate attachment of funds by an IRS levy.

Levy Holding Period

After a levy is served, banks are required to hold taxpayer's funds, up to the amount the taxpayer owes, for twenty-one days. This holding period provides taxpayers and the Service an opportunity to resolve balance due problems before funds are sent to IRS and lessens the chance of an inappropriate levy.

Administrative Review and Appeal of Collection Actions

Taxpayers have a right to an administrative review of a tax matter at any step in the Collection process.

Taxpayers may always request an appointment with the responsible IRS manager to discuss and review Collection decisions. Numerous appeal rights are available to taxpayers. Requirements and procedures should be discussed on a case by case basis with Local IRS officials.

Problem Resolution Program Within Collection

This program is designed to help taxpayers who have been unable to resolve their tax problems after repeated attempts to do so using standard procedures. Taxpayers may file an Application for a Taxpayer Assistance Order (TAO), Form 911, to relieve a significant hardship with any Service employee or the district problem resolution officer. More information of these procedures is contained in Publication 1 and Publication 594. See also the Problem Resolution section in this Guide.

Submitting an Application for an Offer in Compromise

IRS has the authority to settle all unpaid accounts for less than the full amount of the balance due. More information about this procedure is contained in Publication 594, "Understanding The Collection Process", and on the "Offers in Compromise" form, Form 656.

Transferring Cases to Other Jurisdictions and Changing Addresses

Taxpayers may request a case be transferred to another office for a valid reason such as a move or the authorized representative requests another location. Taxpayers should advise the Service when they move.

The following terms describe IRS procedures commonly used to resolve a balance due or an unfiled tax return matter.

Balance Due Notices are sent to taxpayers who have filed a tax return and have not fully paid additional assessments such as tax, penalties or interest.

Return Delinquency Notices are sent to taxpayers who have not filed tax returns timely.

Full Payment of an agreed balance due is the quickest way to resolve the balance due problem without incurring additional interest and penalty charges.

Adjustment increases or decreases a balance due to correct an account.

Collection Information Statement is used to determine the taxpayers' finan-

cial condition such as equity in assets, gross and net income, expenses and ability to pay the balance due.

Installment Agreements or paying the balance due over a period of time will be considered based on the taxpayers' ability to pay. A cautionary note should be made that interest and penalty charges continue to accrue on the taxpayer's account until the account is fully paid.

Payroll Deduction is similar to an installment agreement; however, installments are deducted from taxpayers' wages.

A Currently Not Collectible determination is based on taxpayers' ability to pay or borrow to pay the tax. The Collection Information Statement and investigation helps determine this status; however, taxpayers should be cautioned that balances due are not discharged and continue to accrue penalties and interest similar to commercial loans.

Statute of Limitations for collection of taxes is the ten year time period for the IRS to collect tax.

The following terms describe actions Collection may take to protect the government's interest in the tax matter, or if the taxpayer neglects or refuses to pay, or fails to help resolve a tax matter.

A Lien notifies creditors that the government has a claim against taxpayer's property and rights to property. It is filed with an appropriate official(s) such as a Secretary of State or with

IRS PROGRAMS

FOCUSING ON ENSURING COMPLIANCE

(continued)

County Clerks. A lien may have a harmful effect on taxpayer's credit rating.

Levy and Seizure are methods the Service uses to collect balance due accounts not voluntarily paid. To levy means to take property by legal authority to satisfy a tax debt. Levies or seizures can be made on real or personal property such as vehicles, a house, funds in a bank account, wages or other income.

Summons requires taxpayers' appearance at a particular time and place to provide specific information such as financial records or tax returns.

100-Percent Penalty is used to collect social security tax and federal income tax withheld (commonly referred to as the trust fund amount) from an employee's salary by an employer when the trust fund is not paid. The Service can collect this amount directly from a responsible individual such as a corporate officer.

Employment Tax Examinations are usually conducted to determine and ensure the proper treatment of the employee/employer relationships.

Back-up Withholding occurs when interest or dividends are not properly reported on individual income tax returns. When this occurs the Service advises taxpayers of the problem. If the problem is not corrected within 120 days, the Service requests payors of interest or dividends to withhold income tax at the rate of 20-percent. See Publication 586A for more information.

Refund Offset occurs when a taxpayer's refund is applied to other taxes owed by the taxpayer to offset the balance due. The unapplied balance will be refunded to the taxpayer.

The following are some frequently asked Collection questions. For additional information your local IRS office or the Outreach Coordinator for the Assistant Commissioner (Collection) may also be helpful.

Q. Where can my constituent get information on IRS sales of property?
A. The district office where the property is located.

Q. My constituent wants to know more about the situation of a celebrity or other third party.
A. The Service can not disclose tax information without the taxpayer's authorization to third parties.

Q. Where can I obtain information about a specific Collection policy?
A. The Assistant Commissioner (Collection) responds to Collection policy issues.

Q. My constituent wrote me about a local case concerning him or her. Who can I contact about this matter?
A. The IRS district director where the case is being handled.

Q. My constituent advises me that the IRS is not listening or attempting to resolve a persistent tax problem. What can I advise him or her to do?
A. Discuss the problem with the employee's manager. If this does not

resolve the problem, the constituent should contact the district problem resolution officer.

Q. My constituent's salary has been levied. The tax is owed; however, basic living expenses can not be met. Is there any recourse?
A. The taxpayer should discuss the matter with Collection. If he or she does not get relief, an Application for a Taxpayer Assistance Order (TAO, Form 911) should be completed and filed with the Collection employee or the district Problem Resolution Officer.

CRIMINAL INVESTIGATION

In support of the overall Internal Revenue Service mission, Criminal Investigation enforces the criminal statutes relative to tax administration and related financial crimes, in order to encourage and achieve, directly or indirectly, voluntary compliance with the Internal Revenue laws. The nearly 3,000 special agents of Criminal Investigation identify and investigate individuals who fail to file (Title 26), the Bank Secrecy Act (Title 31) and other criminal provisions of the United States Code (Title 18).

During Fiscal Year 1992, Criminal Investigation initiated 6,077 investigations. During the same time period, 3,813 cases were recommended to the Department of Justice for prosecution and 2,571 cases received convictions.

The expertise of Criminal Investigation in financial investigations has placed Internal Revenue Service in an increased number of multi-agency

enforcement initiatives. This coordinated activity with other federal, state and local law enforcement agencies occurs in every program area, but is most dramatic in the drug enforcement efforts of Criminal Investigation, especially those resources expended to support the Organized Crime Drug Enforcement Task Force (OCDETF) Program.

Major Enforcement Program Areas

All investigations involve either tax crimes or currency crimes. These crimes involve taxpayers whose primary source of income is derived from legal or illegal sources. The Criminal Investigation Division classifies investigations as legal or illegal depending on the taxpayer's primary source of unreported income. Major enforcement program areas involving legal sources of income include Financial Institution Fraud, the Motor Fuel Excise Tax Project, and the Questionable Refund Program (which includes the Electronic Filing Program). Major enforcement program areas involving illegal sources of income include the Organized Crime Drug Enforcement Task Force Program, Operation Alliance, Organized Crime and Racketeering, and Money Laundering.

Financial Institution Fraud

Financial Institution Fraud (FIF) involves fraud relative to savings and loans, banks, credit unions, insurance companies, and any institution that extends credit or makes loans. These investigations may be conducted administratively by a singular agency or

by the grand jury process in a multi-agency task force.

Motor Fuel Excise Tax Project

Criminal Investigation is a key participant in a joint federal/state Motor Fuel Excise Tax Project. The goal of this project is to enhance overall motor fuel excise tax compliance through the detection, investigation and prosecution of individuals who contrive evasion schemes to steal the excise tax revenue due on gasoline and diesel fuel.

Motor fuel excise tax evasion schemes were formerly located almost exclusively in the New York Metropolitan Area. In recent years they have expanded their operations to Mid-Atlantic, Southwest, Central and Western United States. To combat this problem multi-agency task forces have been organized in these geographic areas.

Questionable Refund Crimes

The Questionable Refund Program (QRP), established in January of 1977, is a nationwide IRS program to detect and stop fraudulent and fictitious claims for refunds which result from the filing of U.S. Individual Income Tax Returns. The major operations of QRP occur in service centers where Questionable Refund Detection Teams perform pre-refund reviews of questionable returns, filed by paper and electronic transmission within the Electronic Filing System (ELF).

Questionable Refund Program – Electronic Filing

The emergence of the electronic filing (ELF) program in 1986 has had a

significant impact on the Questionable Refund Program. The implementation of the direct deposit capability in conjunction with the refund anticipation loans has provided a vehicle to quickly file volumes of fraudulent returns.

Systemic changes and increases in personnel have assisted in improved detection and deletion of identified fraudulent filings.

Organized Crime Drug Enforcement Task Force Program

The Organized Crime Drug Enforcement Task Force (OCDETF) Program was announced by the President on October 14, 1982 to identify, investigate, and prosecute members of high-level drug trafficking enterprises, and to destroy the operations of those organizations.

Since the inception of the OCDETF Program, Criminal Investigation has become an integral part of the Task Force due to the function's wide statutory authority and its expertise in financial investigations.

Operation Alliance

Operation Alliance is a multi-agency effort to interdict drugs, currency, weapons and other contraband smuggled across the southwestern United States border from Mexico. Initiated in 1986, Operation Alliance reflects an administration strategy to enhance and better coordinate federal, state and local drug enforcement and other related activities along the Southwestern Border.

The Internal Revenue Service's position in Operation Alliance is not that of interdiction, but to attack the

IRS PROGRAMS

FOCUSING ON ENSURING COMPLIANCE

(continued)

flow of money associated with large scale narcotics smuggling.

Organized Crime Strike Force/ Racketeer Project

The Internal Revenue Service is one of the major participants in the Justice Department's Organized Crime and Racketeering Section of the Strike Force Program. Criminal Investigation ranks second in participation of Strike Force cases.

Money Laundering

Money laundering first became a federal offense on October 26, 1970, when the President signed the Currency and Foreign Transactions Reporting Act into the law.

Massive amounts of money generated during recent years from illegal activities have created special problems for those individuals involved. In order to reap their profits, finance their organizations, and maintain their positions of power, they have been faced with two monumental problems; the need to move and to launder their funds so as to make their money available to them, and to protect it from the law.

There are three recognized stages of money laundering. The placement or deposit of proceeds collected into a financial institution, such as a bank, is the first stage in the money laundering process. This is the stage that is most vulnerable to law enforcement intervention. The second stage is referred to as the layering of funds. Layering is accomplished by moving money through different financial institutions in order to disassociate the money from its source and to conceal its true ownership. Integration, the final stage

of the money laundering process, is the investment of moneys into the legitimate economy which usually takes the form of asset purchases. Integration commonly involves the use of nominee owners and front companies.

During fiscal year 1991, Criminal Investigation initiated 1,956 cases involved with money laundering. There were 1,103 cases recommended for prosecution, and 992 indictments.

Asset Seizures and Forfeiture

With the passage of the Anti-Drug Abuse Act of 1986 the Internal Revenue Service (IRS) was given authority to seize and forfeit property that was traceable to a violation of the currency laws (Title 31 Sections 5313 and 5324) and to violations of the money laundering statutes (Title 18 Sections 1956 and 1957).

Nonfiler Program

The number of nonfilers, people who have not filed tax returns, has increased steadily in recent years. Through a combination of education, assistance and enforcement efforts, the Service plans to greatly increase voluntary compliance.

A vital component of the Nonfiler Program is enforcement. Criminal Investigation will coordinate and work with the Department of Justice to upgrade high income nonfiler cases to felonies and pursue criminal prosecution when appropriate.

Reporting Possible Tax Violations

Any information alleging or indicating a tax or money laundering violation falls within the jurisdiction of Criminal Investigation. Bank officials and other

citizens are encouraged to report suspicious financial activities to their local IRS Criminal Investigation Division office. A toll-free telephone number (1-800-800-CTRS) is available to report possible money laundering violations.

INTERNATIONAL

The Assistant Commissioner (International) administers tax laws and related statutes with respect to U.S. taxpayers doing business or living abroad, businesses whose books and records are maintained outside the U.S., non-resident aliens receiving income from within the U.S., and multi-national corporations.

The Assistant Commissioner (International) is the Commissioner's officially designated representative for resolving double taxation cases (two countries taxing the same income), developing tax conventions with foreign governments, making arrangements for exchanging tax information with foreign governments, developing and evaluating programs for the international aspects of cases examined by the districts, and providing technical assistance and advice to modernize and strengthen tax administrations of foreign governments.

The Assistant Commissioner (International) actively participates in major international meetings of the Group of Four, the Pacific Association of Tax Administrators (PATA), the Inter-American Center of Tax Administrators (CIAT), and the Committee on Fiscal Affairs of the Organization for Economic Cooperation and Development (OECD).

Taxpayer Service

Assistance with federal income tax questions, account and refund problems, and help in preparation of current and prior year tax returns is available from International's 13 overseas posts and from the office in Washington, D.C. In addition, IRS traveling tax assistants visit more than 100 foreign cities during the filing season. Information about the exact dates, times and locations for overseas assistance is available from IRS International offices and from U.S. embassies and consulates.

Filing from Overseas

All tax returns from U.S. taxpayers living overseas, including AFO and FPO addresses, should be filed with the IRS Service Center, Philadelphia, PA 19255.

Desert Storm

The IRS continues to work with Desert Storm participants and their families, giving them information about special tax benefits Congress enacted for them and helping them with any problems that arise.

Public Affairs

Public Affairs staff are an excellent source of information on policy, procedures, and other non-casework questions. International's Public Affairs Staff publishes a quarterly newsletter for tax practitioners, *International Tax Forum*. If your office is not now receiving this publication but would like to have it, call International's Public Affairs staff directly for details.

Telephone Number FAX Number
(202) 874-1950 (202) 874-1782

Problem Resolution Officer

Problem Resolution Officers are excellent sources of help for constituent cases where normal IRS procedures have not resolved problems. International's Problem Resolution Officer specializes in helping U.S. taxpayers abroad, but is not necessarily the contact point for all Congressional inquiries.

Telephone Number FAX Number
(202) 874-1930 (202) 874-1782

Taxpayer Education Coordinator

International's Taxpayer Education Coordinator is the best source for information on taxpayer assistance overseas.

Telephone Number FAX Number
(202) 874-1808 (202) 874-1752

International Offices

The IRS has 13 international posts, each responsible for a group of nations in its vicinity. These offices, together with the IRS' International office in Washington, D.C., provide worldwide service to U.S. taxpayers.

Bonn

United States Embassy – IRS
Deichmanns Ave 29
5300 Bonn 2,
Federal Republic of Germany
Tel. (49) (228) 339-2119
FAX (49) (228) 339-2810

Caracas

United States Embassy
Avenida Principal La Floresta
Caracas, Venezuela
Tel. (58) (2) 285-4641
FAX (58) (2) 285-4641

London

United States Embassy
24/31 Grosvenor Square
London, England W1A-1AE
Tel. (44) (71) 408-8076 or 408-8077
FAX (44) (71) 495-4224

Mexico City

United States Embassy – IRS
Aparatodo Postal 88-BIS
Delegacion Cuanhtemoc
06500 Mexico, D.F., Mexico
Tel. (52) (5) 211-0042
ext. 3557 or 3559
FAX (52) (5) 208-2494

Nassau

United States Embassy
P.O. Box N8197
Nassau, Bahamas
Tel. (800) 829-1040 (toll-free)

Ottawa

U.S. Interl Revenue Service
60 Queen Street
Suite 201
Ottawa, Ontario, Canada
K1P 5Y7
Tel. (613) 238-5335
FAX (613) 230-1376

Paris

United States Consulate
2 rue, St. Florentin
75001 Paris
France
Tel. (33) (1) 4296-1202

Riyadh

United States Embassy – IRS
P.O. Box 94039
Riyadh, 11693, Saudi Arabia
Tel. (966) (1) 488-3800, ext 210
FAX (966) (1) 488-7351

IRS PROGRAMS
FOCUSING ON ENSURING
COMPLIANCE
(continued)

Rome

United States Embassy – IRS
Via Veneto, 121
2nd Floor
Rome, Italy 00187
Tel. (39) (6) 4674-2560
FAX (39) (6) 4674-2223

Sao Paulo

American Consulate General
Rua Padre Joao Manoel, 933
01411 Sao Paulo, S.P. Brazil
Tel. (55) (11) 881-6511 ext 287

Singapore

American Embassy
30 Hill Street
Republic of Singapore 0617
Tel. (65) 338-0251, ext. 247
FAX (65) 338-3205

Sydney

American Consulate
General IRS
Electricity House, 36th Floor
Park and Elizabeth Streets
Sydney NSW 2000, Australia
Tel. (61) (2) 261-9275
FAX (61) (2) 261-5288

Tokyo

United States Embassy – IRS
10-5 Akasaka, 1-chrome
Japan
Minato-ku, Tokyo 107
Tel. (81) (3) 3224-5466
FAX (81) (3) 3224-5274

Washington, D.C.

Assistant Commissioner
International
Internal Revenue Service
950 L'Enfant Plaza, SW
Washington, D.C. 20024
Tel. (202) 874-1460
FAX (202) 864-1752

**EMPLOYEE PLANS – EXEMPT
ORGANIZATIONS (EPEO)**

The Office of the Assistant Commissioner (Employee Plans and Exempt Organizations) was established by the Employee Retirement Income Security Act of 1974. The Act provided that the Assistant Commissioner would be responsible for carrying out such functions as the Secretary or his delegate might prescribe with respect to employee plans, as well as tax-exempt organizations and actuarial matters.

The goals of the office are to protect participants' benefits in employee plans and to ensure that exempt organizations function in a manner appropriate to their exemption and in accordance with their stated purpose.

The Assistant Commissioner (Employee Plans and Exempt Organizations) is the principal assistant to the Commissioner in the uniform interpretation and application of the Federal tax laws on matters pertaining to the Employee Plans, Exempt Organizations and Actuarial determinations; in encouraging and achieving compliance in these areas; and in providing effective functional supervision of these activities in the field. EP-EO field activities are concentrated in seven "key" districts—Brooklyn, Baltimore, Atlanta, Cincinnati, Chicago, Dallas, and Los Angeles. These field offices issue determination letters and conduct examinations of qualified employee pension plans and exempt organizations.

Employee Plans and Exempt Organizations is unique within the Service in that its primary function is regula-

tory in nature and not oriented toward tax collection, and its responsibilities involve both technical activities and field activities. These include:

- issuing determination letters and opinion letters on matters relating to employee plans, private foundations and other exempt organizations;
- publishing revenue rulings, revenue procedures and other releases on EP-EO matters for the guidance and information of taxpayers and Service personnel;
- issuing Internal Revenue Manual Documents for the guidance of Service personnel; and
- planning, implementing and measuring nationwide programs to include voluntary compliance and reduce taxpayer burden among employees benefit plans and exempt organizations.

The Assistant Commissioner (Employee Plans and Exempt Organizations) provides advice and assistance throughout the Service, to the Department of the Treasury, other government agencies, including state governments and Congressional committees, and maintains particularly close liaison with the Department of Labor and the Pension Benefit Guaranty Corporation.

OTHER IRS PROGRAMS LIKELY TO BE OF INTEREST TO TAXPAYERS

INSPECTION

The Inspection Mission is to promote public confidence in the Internal Revenue Service by providing management with independent and professional internal audit and investigative products that promote the economic, efficient and effective administration of the nation's tax laws; detect and deter fraud and abuse in IRS programs and operations; and, protect the IRS against external attempts to corrupt or threaten its employees.

The 1400 Inspection employees accomplish their mission by auditing the nearly 700 assessable units; investigating allegations of wrong-doing by any of the nearly 120,000 IRS employees, and by protecting these programs and employees from outside threats to corrupt.

Inspection is an independent office consisting primarily of criminal investigators and internal auditors. The organization is headed by the Chief Inspector, who reports directly to the IRS Commissioner. Each regional office is located in the same metropolitan area as other IRS regional offices, and is headed by a Regional Inspector who reports directly to the Chief Inspector. The Assistant Chief Inspectors for Internal Audit and Internal Security are located in the headquarters office where their staffs, in addition to conducting audits and investigations, plan, develop and implement organizational programs and procedures.

Because of Inspection's independence within the Internal Revenue organization, audit findings and investigative reports are reported directly to the Commissioner.

Internal Audit

Internal Audit's work is focused on those activities that most directly relate to the IRS Strategic Business Plan; collection of tax revenues, enforcement of tax laws, and processing of returns and other information. High priority is also placed on those areas most susceptible to breaches of integrity.

Internal Audit's reviews are divided into four main categories:

- Systems development reviews provide an active role in reviewing the design and development of new information systems and significant modifications of existing systems;

- Program reviews determine the extent to which desired results or benefits are being achieved for major IRS programs and whether management has considered alternatives that might yield results at a lower cost;

- Installation reviews provide an independent, factual and candid appraisal of the conformity of Service operations in the seven regions, 63 districts, the Martinsburg Computing Center, the Compliance Center and the Detroit Computing Center; and,

- Financial reviews provide an independent review of IRS' financial-related activities such as the budget process, procurement process, year-end closing of accounts and development of the automated financial system. These reviews assess compliance with generally accepted governmental accounting principles and verify compliance with laws and regulations impacting transactions and events that have a material effect on IRS' financial statements.

Internal Audit Integrity Program

The three major sub-programs of the Internal Audit Integrity Program are: (1) integrity tests which are incorporated into regularly scheduled audits to identify material fraud and to evaluate the effectiveness of controls in deterring and detecting material fraud by IRS employees; (2) integrity projects, which are special probes of areas with a high risk of integrity breakdown to assess the extent of integrity breaches that have occurred due to control weaknesses or circumvention of controls; and, (3) technical assistance to Internal Security on integrity investigations.

Internal Security

The activities of the Internal Security are based on those areas that most directly impact on the integrity of the Internal Revenue Service. Internal Security's reviews/investigations are divided into four main categories:

- The Employee Misconduct Program involves investigations of allegations of misconduct or criminality against IRS employees. The results of conduct investigations are reported to the appropriate Service managers who determine if the employee is suitable for retention in the Service or if other disciplinary action is necessary. Violations of criminal statutes are referred to the U.S. Attorney's offices for prosecutive determination.

- The Non-employee Violations Program assures the integrity of IRS by investigations of attempts by non-employees to corrupt or interfere with the administration of the Federal tax

OTHER IRS PROGRAMS LIKELY TO BE OF INTEREST TO TAXPAYERS (continued)

system. These attempts usually involve bribery, assaults, impersonation of IRS employees and fraudulent claims.

■ The Integrity Program is designed to emphasize prevention and early detection of internal fraud and corruptive practices within the Service. This detection activity includes proactive probes of high risk areas in IRS operations, remittance testing, and integrity awareness presentations to the IRS employees.

■ The Background Program consists of personnel security investigations to determine suitability for employment with the IRS. These investigations are conducted in accordance with Executive Order 10450 for the purpose of furnishing to IRS Management sufficient information concerning a person's character, reputation and loyalty to the United States.

CHIEF COUNSEL AND APPEALS

As counsel for the Internal Revenue Service, the Chief Counsel is responsible for representing and advising Service officials, both in the National Office and in field offices, in all litigation and other legal matters, both tax and non-tax. The Chief Counsel, who is appointed by the President and confirmed by the Senate, is an Assistant General Counsel of the Treasury Department.

The office of Chief Counsel performs a variety of functions in the National Office in Washington, D.C. and in field offices located throughout the United States. At the National

Office the principal functions include the development of regulations, revenue procedures, private letter rulings, technical advice memoranda and litigation assistance, and the development of Counsel legislative proposals.

Attorneys in the field offices, representing approximately 70 percent of the attorneys in the Office of Chief Counsel, represent the Commissioner in all litigation in the United States Tax Court, and advise the Department of Justice on all refund litigation in the United States Claims Court and district courts. Attorneys in the field offices also advise the Department of Justice on all criminal tax and general litigation matters and, in some districts under special appointment by the Attorney General, represent the government in bankruptcy, summons enforcement and criminal tax litigation.

The field offices are organized into seven regions, each of which is under the direction of a Regional Counsel. The Regional Counsels also supervise seven regional Directors of Appeals, who direct the regional operations of the National Director of Appeals. Appeals officers in local offices throughout the United States work to resolve tax disputes (but not account problems) on an impartial basis in an informal atmosphere. This is the final administrative appeal within the IRS, in which approximately 90 percent of the cases are settled by agreement. Those cases for which settlement is not reached may then proceed to litigation.

A brief discussion of some of the functions of the Office of Chief Counsel follows.

Legislation

Chief Counsel attorneys provide technical assistance to the Commissioner and his/her staff, the Tax Legislative Counsel, Benefits Tax Counsel, and International Tax Counsel of the Treasury Department, the staffs of various congressional committees, and the legislative counsel of both the House of Representatives and the Senate.

Regulations

The federal tax law (the Internal Revenue Code) is frequently amended, and in many cases the amendments are extensive both in quantity and scope. As a result, even though the Code is voluminous and comprehensive as to its coverage, the statutory rules leave a great many details to be provided by regulations. Regulations are, therefore, authorized in a general manner by section 7805(a) of the Code and more specifically in various other sections. The general purpose of the regulations is to provide guidance in interpreting, and complying with, the law. In some limited instances the regulations are more than interpretative, providing substantive rules under a specific grant of rulemaking authority from Congress. For most taxpayers the statute and the regulations are sufficient for determining the consequences of their transactions.

While regulations may be amended to reflect court decisions (or for other reasons), most IRS regulations are developed after the enactment of new or amendatory tax legislation. Ordinarily, all of these regulations are published first in proposed form in the

Federal Register. Commercial publications also publish the proposed regulations. All proposed regulations include an invitation to the public to submit written comments on them and to suggest changes. The IRS also offers the opportunity for a public hearing on the proposed regulations if a hearing is requested. In this way, there is extensive public input into the regulations. All public comments are fully considered, and after final regulations are developed, they are published in the Federal Register (and various commercial publications).

In some instances where immediate guidance is needed, the IRS issues temporary regulations without the usual opportunity for public comment. However, temporary regulations are generally published with proposed permanent regulations upon which the public has an opportunity to comment before final issuance. Once regulations have been issued, either in temporary or final form, they are binding on all taxpayers and employees of the Internal Revenue Service.

Letter Rulings

A letter ruling is a written statement issued to a taxpayer that interprets and applies the tax laws to that taxpayer's specific set of facts. Letter rulings may be relied on by the taxpayer to whom issued and must be followed by IRS personnel in examining the return of the taxpayer who receives the ruling, provided that the taxpayer has not omitted or misrepresented any material facts and carries out the transaction as described in the request for ruling. Letter rulings may not be relied

on as precedents by other taxpayers or Service personnel in examining other returns. With a few statutory exceptions, all letter rulings are made available for public inspection after all data that could identify the taxpayer to whom issued has been deleted.

Revenue Rulings

A revenue ruling is an official interpretation of the Internal Revenue Code, related statutes, tax treaties, and/or regulations as they relate to a specific factual situation. It is issued to provide guidance to taxpayers and Service personnel. Revenue rulings are published weekly in the Internal Revenue Bulletin (an official publication of the IRS) and may be relied on by taxpayers in applying the tax laws to their own transactions, and to the extent applicable they must be followed by Service personnel in examining taxpayers' returns.

Revenue rulings may be based on private letter rulings or technical advice memoranda issued in connection with the audit of a tax return. However, the subjects of many revenue rulings are derived from sources such as tax articles, news reports, and suggestions submitted by tax organizations and industry specialists. They are selected for publication because of the significance of the issue involved or because the issue is deemed to have widespread application to taxpayers in general.

Revenue Procedures

A revenue procedure is an official statement of a procedure published in the Internal Revenue Bulletin that either affects the rights or duties of

taxpayers or other members of the public under the Internal Revenue Code and related statutes, tax treaties, and regulations, or, although not necessarily affecting the rights and duties of the public, should be a matter of public knowledge.

Technical Advice Memoranda

A technical advice memorandum is guidance furnished upon request of an IRS district or appeals office in response to any technical or procedural questions that develop during any stage of any proceeding involving the interpretation and proper application to the facts in a specific case of tax laws, tax treaties, regulations, revenue rulings, or other precedents published by the National Office. Such proceedings include (1) the examination of a taxpayer's return, (2) consideration of a taxpayer's claim for refund or credit, or (3) any other matter involving a specific taxpayer under the jurisdiction of the Examination Division or Appeals.

Litigation Advice

In order to preserve consistency in the nationwide enforcement of the Internal Revenue Code, the National Office litigation functions determine the litigating position of the Commissioner in the Claims Court and the appeal position of the Commissioner in all cases decided adversely under the Internal Revenue Code in any court. These functions also develop litigation strategies, keep the field offices informed of significant case law developments and actively perform or assist the field in performing as counsel to

OTHER IRS PROGRAMS LIKELY TO BE OF INTEREST TO TAXPAYERS (continued)

the Examination, Collection and Criminal Investigations Divisions, Appeals and the Disclosure Section.

Administrative Appeals

If a taxpayer does not agree with IRS' proposed adjustments on a tax return, he or she may file a protest and request an appeals conference. (A protest is not required in some smaller cases). The protest and the request for an Appeals conference is filed with the district office or service center which proposed the adjustments. The taxpayer will be notified of the time and place of the Appeals conference.

This conference is an informal meeting between the appeals officer and the taxpayer and/or the representative. The appeals officer is impartial and separate from the parts of the IRS which proposed the disputed adjustments. The appeals officer will consider the facts and the law and try to settle the case based on the merits of the case. Matters such as cost to the taxpayer and other non-tax law concerns are not reflected in the settlement.

Questions on Pending Ruling Requests and Related Items

The IRS is sometimes contacted by individuals and other interested parties outside the Service for status reports or comments on the expected outcome of pending ruling requests and technical advice memoranda.

Whenever such third-party contacts are made, section 6110 of the Internal Revenue Code, entitled "Public Inspection of Written Determinations", requires that a detailed record of the

contact be made and placed in the background file of that ruling or technical advice request. This background file is open to public inspection once the Service completes its review of a particular request.

Congressional callers seeking such information should be aware that a detailed record of their contact will be made and will be open to public inspection.

STATISTICS OF INCOME

The Statistics of Income Division is responsible for the compilation and publication of data relating to the operation of the Internal Revenue Code, a requirement imposed on the IRS by the Code itself. The data that are published are, in general, the income, deductions, taxable income, tax and credits reported by taxpayers on their tax returns, classified by various size indicators, categories of taxpayers, or industry, depending on the type of return. Data by states are also available for many of the return types. The vehicle for publishing these data is the Statistics of Income (SOI) series of reports. An electronic bulletin board is also available.

Currently, there are two annual Statistics of Income reports: *Individual Income Tax Returns* and *Corporation Income Tax Returns*. Each is published during the year following the close of the "Income year" to which the data relate.

In addition to these two reports, a quarterly publication, the *SOI Bulletin*, presents preliminary annual statistics on individuals and corporations, as

well as various summary statistics from special studies that are also based on tax return data. Examples of topics recently covered are:

- Sole proprietorships
- Estate Tax returns
- Foreign tax credit
- Domestic Corporations Controlled by Foreign Persons
- U.S. Branches of Foreign Corporations
- Corporate Foreign Tax Credit
- Controlled Foreign Corporations
- Private Foundations
- Marginal and average tax rates
- Sales of capital assets
- Partnerships
- Personal wealth
- Projections of returns to be filed
- Tax-exempt organizations
- Foreign Controlled U.S. corporations
- Environmental "Superfund" tax
- Foreign recipients of U.S. income

A limited amount of data on personal income and taxes by income size for each state is also included in the Bulletin. Other unpublished totals for selected income, deduction, and tax items are available to Congressional offices upon request, and additional details can be obtained by special arrangement. Income data, but not tax data, are available by county. No data are available by Congressional district.

In addition to published reports, the Statistics of Income Division provides a wide range of other statistical

services. For example, public-use microdata computer files are regularly prepared from several of its studies. Tabular and other statistical analyses also are undertaken on a reimbursable basis, subject to staff availability. Statistics of Income reports are widely used in economic and tax research by the Treasury Department. The Office of Tax Analysis in the Office of the Secretary develops all estimates of future revenue, including amounts related to various tax law proposals, using SOI and other information at its disposal. Questions concerning revenue estimates, including those in the Tax Expenditure Budget, should be referred to the Office of Tax Analysis on the number listed elsewhere in this publication.

Questions concerning the SOI programs, publications and public-use computer tape files, or on topics for which there may be SOI data, may be referred to the Statistics of Income Division on (202) 874-0410. The electronic bulletin board may be reached at (202) 874-9574.

DIRECTORY OF IRS OFFICES BY STATE

(as of January 1, 1993)

Every state has at least one IRS district office. For each IRS district office, telephone numbers have been provided for the PAO, the PRO, the Taxpayer Education Coordinator and the Electronic Filing Coordinator; these positions are described below. In addition, PRO telephone numbers are included for each IRS region and service center.

Public Affairs Officer (PAO)

Public Affairs Officers are excellent sources of information for non-case-work inquiries. Many Public Affairs Officers maintain mailing lists for distributing news releases and other tax information. If your office is not now receiving this type of information but would like to have it, contact the district Public Affairs Officer directly for details.

Problem Resolution Officer (PRO)

Problem Resolution Officers are excellent sources of assistance for constituent cases where normal IRS procedures have not resolved a problem. They are not necessarily contact points for all Congressional inquiries.

Taxpayer Education Coordinator (TPE)

Taxpayer Education Coordinators are excellent sources of information on IRS' various volunteer and education programs (Volunteer Income Tax Assistance, Tax Counseling for the Elderly, Community Outreach, Small Business Tax Education, Understanding Taxes, etc.) All these programs are described elsewhere in this Guide.

Electronic Filing Coordinators

Electronic Filing Coordinators are the primary IRS contact for Electronic Filing System participants (i.e., practitioners) and taxpayers. The coordinators are responsible for administering the program locally, conducting seminars and workshops, conducting suitability checks, and monitoring participants for conformance to applicable IRS Revenue Procedures.

State	District	Region	Service Center
Alabama	Birmingham Internal Revenue Service 500 22nd Street, South Birmingham, AL 35233	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	Memphis Internal Revenue Service Center P.O. Box 30309 AMF Memphis, TN 38130
	Public Affairs Officer (205) 731-1260 FAX (205) 731-0017	Problem Resolution Officer (404) 331-4506	Problem Resolution Officer (901) 365-5419
	Problem Resolution Officer (205) 731-1177 FAX (205) 731-0017	Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900	Electronic Filing: Memphis
	Electronic Filing Coordinator (205) 731-1186	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	
	Taxpayer Education Coordinator (205) 731-0403		
	EP/EO Office Atlanta "Key" District Chief EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		

Alaska	Anchorage Internal Revenue Service 949 E. 36th Avenue Anchorage, AK 99508	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (907) 271-6231 FAX (907) 271-6413	Problem Resolution Officer (415) 556-3035	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (907) 271-6877 FAX (907) 271-6413	Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (501) 210-7000	Electronic Filing: Ogden
	Electronic Filing Coordinator (907) 271-6231	Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	
	Taxpayer Education Coordinator (907) 271-6231		
	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748		

State	District	Region	Service Center
Arizona	Phoenix Internal Revenue Service 210 East Earl Street Phoenix, AR 85012	Southwest Internal Revenue Service 4050 Alpha Road Dallas, Texas 74244-4203	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (602) 207-8488 FAX (602) 207-8640	Problem Resolution Officer (214) 308-7019	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (602) 207-8240 FAX (602) 207-8250	Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371	Electronic Filing: Austin
	Electronic Filing Coordinator (602) 379-3823	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	
	Taxpayer Education Coordinator (602) 379-3861		
	EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75232 (214) 767-1490		
Arkansas	Little Rock Internal Revenue Service 700 W. Capitol Little Rock, AR 72201	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	Memphis Internal Revenue Service Center P.O. Box 30309 AMF Memphis, TN 38130
	Public Affairs Officer (501) 324-5340 FAX (501) 324-5109	Problem Resolution Officer (404) 331-4506	Problem Resolution Officer (901) 365-5419
	Problem Resolution Officer (501) 324-6260 FAX (501) 324-5109	Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900	Electronic Filing: Memphis
	Electronic Filing Coordinator (501) 324-5702	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	
	Taxpayer Education Coordinator (501) 324-5685		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		

State	District	Region	Service Center
California	Laguna Niguel Internal Revenue Service 2400 Avila Road Laguna Niguel, CA 92656 (Covers Congressional Districts 34, 36-52.) Public Affairs Officer (714) 643-4069 FAX (714) 643-4180 Problem Resolution Officer (714) 642-4182 FAX (714) 643-4705 Electronic Filing Coordinator (714) 643-4069 Taxpayer Education Coordinator (714) 643-4060 EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 Problem Resolution Officer (415) 556-3035 Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (501) 210-7000 Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727 Problem Resolution Officer (209) 454-6437 Electronic Filing: Ogden
	Los Angeles Internal Revenue Service 300 North Los Angeles Street Los Angeles, CA 90012 (Covers Congressional Districts 24-33, 35.) Public Affairs Officer (213) 894-4113 FAX (213) 894-0034 Problem Resolution Officer (213) 894-6953 FAX (213) 894-6365 Electronic Filing Coordinator (213) 894-4574 Taxpayer Education Coordinator (213) 894-4574 EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 Problem Resolution Officer (415) 556-3035 Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (510) 210-7000 Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727 Problem Resolution Officer (209) 454-6437 Electronic Filing: Ogden

State	District	Region	Service Center
California (continued)	Sacramento Internal Revenue Service 4330 Watt Avenue N. Highlands, CA 95660 (Covers Congressional Districts 1-3, 4 (part), 5-7, 10 (part), 11.) Public Affairs Officer (916) 978-4077 FAX (916) 978-5052 Problem Resolution Officer (916) 978-4079 FAX (916) 978-5052 Electronic Filing Coordinator (916) 978-6300 Taxpayer Education Coordinator (916) 978-4083 EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 Problem Resolution Officer (415) 556-3035 Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (501) 210-7000 Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	Ogden Internal Revenue Service Center 1160 W. 1200 Street South Ogden, UT 84201 Problem Resolution Officer (801) 620-6374 Electronic Filing: Ogden
	San Francisco Internal Revenue Service P.O. Box 36020 450 Golden Gate Avenue San Francisco, CA 94102 (Covers Congressional Districts 10 (part), 12-14, 18 (part).) Public Affairs Officer (415) 556-0551 FAX (415) 556-3490 Problem Resolution Officer (415) 556-5046 FAX (415) 556-1684 Electronic Filing Coordinator (510) 273-7295 Taxpayer Education Coordinator (510) 273-4233 EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748	Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 Problem Resolution Officer (415) 556-3035 Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (510) 210-7000 Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727 Problem Resolution Officer (209) 454-6437 Electronic Filing: Ogden
	Western		

State	District	Region	Service Center
California (continued)	San Jose Internal Revenue Service 55 S. Market Street San Jose, CA 95113 (Covers Congressional Districts 15-17, 18 (part), 19-23.) Public Affairs Officer (408) 291-7112 FAX (408) 291-7024 Problem Resolution Officer (408) 291-7132 FAX (408) 291-7109 Electronic Filing Coordinator (408) 291-4345 Taxpayer Education Coordinator (408) 291-7114 EP/EO Office Los Angeles "Key" District Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 Problem Resolution Officer (415) 556-3035 Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (510) 210-7000 Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727 Problem Resolution Officer (209) 454-6437 Electronic Filing: Ogden

Colorado	Denver Internal Revenue Service 600 17th Street Denver, CO 80202 Public Affairs Officer (303) 446-1650 FAX (303) 446-1010 Problem Resolution Officer (303) 844-3178 FAX (303) 844-4900 Electronic Filing Coordinator (303) 844-3351 Taxpayer Education Coordinator (303) 844-3349 EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Problem Resolution Officer (214) 308-7019 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371 Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201 Problem Resolution Officer (801) 625-6374 Electronic Filing: Ogden
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State	District	Region	Service Center
Connecticut	Hartford Internal Revenue Service (Stop 204) 135 High Street Hartford, CT 06103	North-Atlantic Region Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812
	Public Affairs Officer (203) 240-4152 FAX (203) 240-4023	Problem Resolution Officer (212) 264-2631	Problem Resolution Officer (508) 474-5549
	Problem Resolution Officer (203) 240-4179 FAX (203) 240-4023	Regional Inspector Room 1045 26 Federal Plaza New York, NY 10278 (212) 264-9130	Electronic Filing: Andover
	Electronic Filing Coordinator (203) 240-4151	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	
	Taxpayer Education Coordinator (203) 240-4149		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		

Delaware	Wilmington Internal Revenue Service 409 Silverside Road Wilmington, DE 19809	Mid-Atlantic Region Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	Public Affairs Office (302) 791-4503 FAX (302) 791-4511	Problem Resolution Officer (215) 597-3991	Problem Resolution Officer (215) 969-2526
	Problem Resolution Officer (302) 791-4502 FAX (302) 791-4511	Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 (215) 597-0928	Electronic Filing: Andover
	Electronic Filing Coordinator (302) 791-4502	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19106 (215) 597-2168	
	Taxpayer Education Coordinator (302) 573-6270		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201 (410) 962-3290		

District of Columbia (See Maryland listing.)

State	District	Region	Service Center
Florida	Jacksonville Internal Revenue Service 400 W. Bay Street Jacksonville, FL 32202 (Covers Congressional Districts 1-11 (part), 12 (part), 13 (part), 15 (part).) Public Affairs Officer (904) 232-2989 FAX (904) 232-2707 Problem Resolution Officer (904) 232-3440 FAX (904) 232-2266 Electronic Filing Coordinator (904) 232-1730 Taxpayer Education Coordinator (904) 232-2514 EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Problem Resolution Officer (404) 331-4506 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900 Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341 Problem Resolution Officer (404) 455-2527 Electronic Filing: Cincinnati
	Ft. Lauderdale Internal Revenue Service 1 North University Drive, Building B Ft. Lauderdale, FL 33324 (Covers Congressional Districts 12 (part), 13 (part), 14, 15 (part), 16-23.) Public Affairs Officer (305) 424-2438 FAX (305) 424-2454 Problems Resolution Officer (305) 424-2388 FAX (305) 424-2483 Electronic Filing Coordinator (305) 424-2439 Taxpayer Education Coordinator (305) 424-2439 EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Problem Resolution Officer (404) 331-4506 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900 Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	Atlanta Internal Revenue Service Center 4800 Buford Highway Atlanta, GA 30341 Problem Resolution Officer (404) 455-2527 Electronic Filing: Cincinnati

State	District	Region	Service Center
Georgia	Atlanta Internal Revenue Service P.O. Box 1082, Stop 200D Atlanta, GA 30370	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
	Public Affairs Officer (404) 331-4501 FAX (404) 331-3285	Problem Resolution Officer (404) 331-4506	Problem Resolution Officer (404) 455-2527
	Problem Resolution Officer (404) 331-5232 FAX (404) 730-3438	Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900	Electronic Filing: Memphis
	Electronic Filing Coordinator (404) 331-7517	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	
	Taxpayer Education Coordinator (404) 331-3808		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		
Hawaii	Honolulu Internal Revenue Service PJKK Federal Bldg 300 Ala Moana, #50089 Honolulu, HI 96850	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	Public Affairs Officer (808) 541-3300 FAX (808) 541-3379	Problem Resolution Officer (415) 556-3035	Problem Resolution Officer (209) 454-6437
	Problem Resolution Officer (808) 541-3300 FAX (808) 541-3379	Regional Inspector 1600 Rivera Avenue, Suite 400 Walnut Creek, CA 94596 (510) 210-7000	Electronic Filing: Ogden
	Electronic Filing Coordinator (808) 541-1156	Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	
	Taxpayer Education Coordinator (808) 541-3329		
	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748		

State	District	Region	Service Center
Idaho	Boise Internal Revenue Service 550 W. Fort Street, Box 041 Boise, ID 83724	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103	Odgen Internal Revenue Service Center 1160 W. 1200 South Street Odgen, UT 84201
	Public Affairs Officer (208) 334-1324 FAX (208) 334-9014	Problem Resolution Officer (415) 556-3035	Problem Resolution Officer (808) 620-6374
	Problem Resolution Officer (208) 334-1324 FAX (208) 334-9663	Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (510) 210-7000	Electronic Filing: Odgen
	Electronic Filing Coordinator (208) 334-1324		
	Taxpayer Education Coordinator (208) 334-9153	Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	
	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748		

Illinois	Chicago Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60606 (Covers Congressional Districts 1-11, 13, 14, 16, 17 (part), 18 (part).)	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	Public Affairs Officer (312) 886-4309 FAX (312) 886-3269	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (816) 926-6828
	Problem Resolution Officer (312) 886-9183 FAX (312) 886-1564	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Austin
	Electronic Filing Coordinator (312) 886-1571	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (312) 886-4609		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		

State	District	Region	Service Center
Illinois (continued)	Springfield Internal Revenue Service 320 W. Washington St. Springfield, IL 62701 (Covers Congressional Districts 12, 15, 17 (part), 18 (part), 19, 20.) Public Affairs Officer (217) 492-4288 Fax (217) 492-4073 Problem Resolution Officer (217) 492-4517 FAX (217) 492-4073 Electronic Filing Coordinator (217) 492-4386 Taxpayer Education Coordinator (217) 492-4386 EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Problem Resolution Officer (312) 886-4291 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940 Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131 Problem Resolution Officer (816) 926-6828 Electronic Filing: Austin
Indiana	Indianapolis Internal Revenue Service 575 N. Pennsylvania Street Indianapolis, IN 46204 Public Affairs Officer (317) 226-6034 FAX (317) 226-5375 Problem Resolution Officer (317) 226-6332 FAX (317) 226-6222 Electronic Filing Coordinator (317) 226-6015 Taxpayer Education Coordinator (317) 226-6543 EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (513) 684-3751	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Problem Resolution Officer (513) 684-2587 Regional Inspector 36 East 7th Street Suite 1900 Cincinnati, OH 45202 (513) 684-3562 Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202 (513) 684-2241	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011 Problem Resolution Officer (606) 292-5316 Electronic Filing: Cincinnati

State	District	Region	Service Center
Iowa	Des Moines Internal Revenue Service Federal Building, 210 Walnut Street Des Moines, IA 50309	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	Public Affairs Officers (515) 284-4870 FAX (515) 284-6669	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (816) 926-6828
	Problem Resolution Officer (515) 284-4780 FAX (515) 284-6669	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Austin
	Electronic Filing Coordinator (515) 284-4274	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (515) 284-4870		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		

Kansas	Wichita Internal Revenue Service 412 S. Main Street Wichita, KS 67202	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301
	Public Affairs Officer (316) 291-6400 FAX (316) 291-6276	Problem Resolution Officer (214) 308-7019	Problem Resolution Officer (512) 462-7026
	Problem Resolution Officer (316) 291-6506 FAX (316) 291-6212	Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371	Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	Electronic Filing Coordinator (316) 291-6610	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Problem Resolution Officer (512) 326-0816
	Taxpayer Education Coordinator (316) 291-6610		Electronic Filing: Austin
	EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490		

State	District	Region	Service Center
Kentucky	Louisville Internal Revenue Service 601 W. Broadway, Room 23 Louisville, KY 40202	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	Public Affairs Officer (502) 582-5376 FAX (502) 582-6283	Problem Resolution Officer (513) 684-2587	Problem Resolution Officer (606) 292-5316
	Problem Resolution Officer (502) 582-6030 FAX (502) 582-5580	Regional Inspector 36 East 7th Street Suite 1900 Cincinnati, OH 45202 (513) 684-3562	Electronic Filing: Cincinnati
	Electronic Filing Coordinator (502) 582-6259	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202 (513) 684-2241	
	Taxpayer Education Coordinator (502) 582-6259		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (513) 684-3751		

Louisiana	New Orleans Internal Revenue Service 600 South Maestri Place (Stop 6) New Orleans, LA 70130	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	Memphis Internal Revenue Service Center P.O. Box 30309 AMF Memphis, TN 38130
	Public Affairs Officer (504) 558-3311 FAX (504) 589-4488	Problem Resolution Officer (404) 331-4506	Problem Resolution Officer (901) 365-5419
	Problem Resolution Officer (504) 558-3001 FAX (504) 589-3112	Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900	Electronic Filing: Memphis
	Electronic Filing Coordinator (504) 589-2801	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	
	Taxpayer Education Coordinator (504) 558-3011		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		

State	District	Region	Service Center
Maine	Augusta Internal Revenue Service 68 Sewall Street Augusta, ME 04330	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812
	Public Affairs Officer (207) 626-9121 FAX (207) 622-6445	Problem Resolution Officer (212) 264-2631	Problem Resolution Officer (508) 474-5549
	Problem Resolution Officer (207) 780-3309 FAX (207) 780-3515	Regional Inspector Room 1045 26 Federal Place New York, NY 10278 (212) 264-9130	Electronic Filing: Andover
	Electronic Filing Coordinator (207) 622-8518	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	
	Taxpayer Education Coordinator (207) 622-8328		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		

Maryland	Baltimore Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Mid-Atlantic Region Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	Public Affairs Officer (410) 962-3330 FAX (410) 962-2394	Problem Resolution Officer (215) 597-3991	Problem Resolution Officer (215) 969-2526
	Problem Resolution Officer (410) 962-3324 FAX (410) 962-9572	Regional Inspector W. J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 (215) 597-0928	Electronic Filing: Andover
	Electronic Filing Coordinator (410) 962-1801	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19106 (215) 597-2168	
	Taxpayer Education Coordinator (410) 962-2222		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201 (410) 962-3290		

State	District	Region	Service Center
Massachusetts	Boston Internal Revenue Service JFK Federal Building Boston, MA 02203	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812
	Public Affairs Officer (617) 565-1638 FAX (617) 565-4069	Problem Resolution Office (212) 264-2631	Problem Resolution Officer (508) 474-5549
	Problem Resolution Officer (617) 565-1857 FAX (617) 565-4959	Regional Inspector Room 1045 26 Federal Place New York, NY 10278 (212) 264-9130	Electronic Filing: Andover
	Electronic Filing Coordinator (617) 565-1638	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	
	Taxpayer Education Coordinator (617) 565-1645		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		
Michigan	Detroit Internal Revenue Service 2483 McNamara Building 477 Michigan Avenue Detroit, MI 48266	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	Public Affairs Officer (313) 226-7288 FAX (313) 226-3502	Problem Resolution Officer (513) 684-2587	Problem Resolution Officer (606) 292-5316
	Problem Resolution Officer (313) 226-4086 FAX (313) 226-3502	Regional Inspector 36 East 7th Street Suite 1900 Cincinnati, OH 45202 (513) 684-3562	Electronic Filing: Cincinnati
	Electronic Filing Coordinator (313) 226-2262	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202 (513) 684-2241	
	Taxpayer Education Coordinator (313) 226-3674		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (513) 684-3751		

State	District	Region	Service Center
Minnesota	St. Paul Internal Revenue Service Warren E. Burger Federal Building & U.S. Court House 316 N. Robert Street St. Paul, MN 55101	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	Public Affairs Officer (612) 290-3435 FAX (612) 290-4231	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (816) 926-6828
	Problem Resolution Officer (612) 290-3077 FAX (612) 290-4236	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Austin
	Electronic Filing Coordinator (612) 290-3320	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (612) 290-3320		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		
Mississippi	Jackson Internal Revenue Service 100 W. Capitol Street, Suite 504 Jackson, MS 39269	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	Memphis Internal Revenue Service Center P.O. Box 30309 AMF Memphis, TN 38130
	Public Affairs Officer (601) 965-4520 FAX (601) 965-5796	Problem Resolution Officer (404) 331-4506	Problem Resolution Officer (901) 365-5419
	Problem Resolution Officer (601) 965-4800 FAX (601) 965-5251	Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900	Electronic Filing: Memphis
	Electronic Filing Coordinator (601) 965-4133	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	
	Taxpayer Education Coordinator (601) 965-4142		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		

State	District	Region	Service Center
Missouri	St. Louis Internal Revenue Service Robert A. Young (RAY) Building 1222 Spruce Street St. Louis, MO 63103	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	Public Affairs Officer (314) 539-3661 FAX (314) 539-2021	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (816) 926-6828
	Problem Resolution Officer (314) 539-6770 FAX (314) 539-2190	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Austin
	Electronic Filing Coordinator (314) 539-3660	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (314) 539-3660		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		
Montana	Helena Internal Revenue Service Federal Building, Second Floor 301 S. Park Avenue Helena, MT 59626-0016	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (406) 449-5253 FAX (406) 449-5342	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (406) 449-5244 FAX (406) 449-5342	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Ogden
	Electronic Filing Coordinator (406) 449-5375	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (406) 449-5375		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		

State	District	Region	Service Center
Nebraska	Omaha Internal Revenue Service Federal Office Building 106 S. Fifteenth Street Omaha, NE 68102	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (402) 221-3504 FAX (402) 221-3630	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (402) 221-4141 FAX (402) 221-4030	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Ogden
	Electronic Filing Coordinator (402) 221-3501	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (402) 221-3501		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		

Nevada	Las Vegas Internal Revenue Service 4750 West Oakey Boulevard Las Vegas, NV 89102	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs officer (702) 455-1225 FAX (702) 455-1009	Problem Resolution Officer (415) 556-3035	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (702) 455-1099 FAX (702) 455-1009	Regional Inspector 1600 Rivera Avenue, Suite 400 Walnut Creek, CA 94596 (510) 210-7000	Electronic Filing: Ogden
	Electronic Filing Coordinator (702) 455-1030	Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	
	Taxpayer Education Coordinator (702) 455-1029		
	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748		

State	District	Region	Service Center
New Hampshire	Portsmouth Internal Revenue Service 80 Daniel Street, P.O. Box 720 Portsmouth, NH 03802	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812
	Public Affairs Officer (603) 433-0571 FAX (603) 433-0739	Problem Resolution Officer (212) 264-2631	Problem Resolution Officer (508) 474-5549
	Problem Resolution Officer (603) 433-0571 FAX (603) 433-0739	Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130	Electronic Filing: Andover
	Electronic Filing Coordinator (603) 433-0519	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	
	Taxpayer Education Coordinator (603) 433-0519		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		

New Jersey	Newark Internal Revenue Service 970 Broad Street Newark, NJ 07102	Mid-Atlantic Region Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Brookhaven Internal Revenue Service Center (Stop 102) P.O. Box 960 Holtsville, NY 11742
	Public Affairs Officer (201) 645-3856 FAX (201) 645-5998	Problem Resolution Officer (215) 597-3991	Problem Resolution Officer (516) 654-6686
	Problem Resolution Officer (201) 645-6698 FAX (201) 645-3323	Regional Inspector W. J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 (215) 597-0928	Electronic Filing: Andover
	Electronic Filing Coordinator (908) 417-4081	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19106 (215) 597-2168	
	Taxpayer Education Coordinator (908) 417-4075		
	EP/EO Office Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201 (410) 962-3290		

State	District	Region	Service Center
New Mexico	Albuquerque Internal Revenue Service 517 Gold Avenue, SW Albuquerque, NM 87102	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301
	Public Affairs Officer (505) 766-2537 FAX (505) 766-1317	Problem Resolution Officer (214) 308-7019	Problem Resolution Officer (512) 462-7025
	Problem Resolution Officer (505) 766-3760 FAX (505) 766-1317	Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371	Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78767
	Electronic Filing Coordinator (505) 766-2537	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Problem Resolution Officer (512) 326-0816
	Taxpayer Education Coordinator (505) 766-2537		Electronic Filing: Austin
	EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-6177		

New York

Albany Internal Revenue Service Leo W. O'Brien Federal Building Clinton Avenue & N. Pearl Street (Covers Congressional Districts 19 (part), 20 (part), 21, 22, 23 (part), 24 (part), 26 (part).)	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812
Public Affairs Officer (518) 472-2425 FAX (518) 472-3130	Problem Resolution Officer (212) 264-2631	Problem Resolution Officer (508) 474-5549
Problem Resolution Officer (518) 472-4482 FAX (518) 472-3626	Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130	Electronic Filing: Andover
Electronic Filing Coordinator (518) 472-3636	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	
Taxpayer Education Coordinator (518) 472-3636		
EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		

State	District	Region	Service Center
New York (continued)	Brooklyn Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (Covers Congressional Districts 1-7, 8 (part), 9-12, 13 (part), 14 (part).) Public Affairs Officer (718) 488-2900 FAX (718) 448-2300 Problem Resolution Officer (718) 488-2029 FAX (718) 488-3100 Electronic Filing Coordinator (718) 780-7428 Taxpayer Education Coordinator (718) 488-2908 EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Problem Resolution Officer (212) 264-2631 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	Brookhaven Internal Revenue Service Center (Stop 102) P.O. Box 960 Holtsville, NY 11742 Problem Resolution Officer (516) 654-6686 Electronic Filing: Andover
	Buffalo Internal Revenue Service 111 W. Huron Street Buffalo, NY 14201 (Covers Congressional Districts 23 (part), 24 (part), 25, 26 (part), 27-31.) Public Affairs Officer (716) 846-5423 FAX (716) 846-5473 Problem Resolution Officer (716) 846-4574 FAX (718) 846-5473 Electronic Filing Coordinator (716) 846-5037 Taxpayer Education Coordinator (716) 685-8328 EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Problem Resolution Officer (212) 264-2631 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812 Problem Resolution Officer (508) 474-5549 Electronic Filing: Andover

State	District	Region	Service Center
New York (continued)	Manhattan Internal Revenue Service 120 Church Street New York, NY 10007 (Covers Congressional Districts 8 (part), 13 (part), 14 (part), 15-18, 19 (part), 20 (part).)	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Problem Resolution Officer (212) 264-2631 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	Brookhaven Internal Revenue Service Center (Stop 102) P.O. Box 960 Holtsville, NY 11742 Problem Resolution Officer (516) 654-6686 Electronic Filing: Andover
	Public Affairs Officer (212) 264-0609 FAX (212) 264-1152 Problem Resolution Officer (212) 264-2850 FAX (212) 264-6949 Electronic Filing Coordinator (212) 264-3310 Taxpayer Education Coordinator (212) 264-3310 EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		
North Carolina	Greensboro Internal Revenue Service 320 Federal Place Greensboro, NC 27401 Public Affairs Officer (919) 333-5266 FAX (919) 333-5299 Problem Resolution Officer (919) 333-5497 FAX (919) 333-5131 Electronic Filing Coordinator (919) 333-5505 Taxpayer Education Coordinator (919) 333-5620 EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949	Southeast Internal Revenue Service P.O. Box 926 Room 2140 Atlanta, GA 30370 Problem Resolution Officer (404) 331-4506 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900 Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	Memphis Internal Revenue Service Center P.O. Box 30309 AMF Memphis, TN 38130 Problem Resolution Officer (901) 365-5419 Electronic Filing: Memphis

State	District	Region	Service Center
North Dakota	Fargo Internal Revenue Service Federal Building & Post Office 657 Second Avenue, North Fargo, ND 58102	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (701) 239-5213 FAX (701) 239-5644	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (701) 239-5141 FAX (701) 239-5644	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Ogden
	Electronic Filing Coordinator (701) 239-5213	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (701) 239-5105		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		
Ohio	Cincinnati Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (Covers Congressional Districts 1-3, 4 (part), 6, 7, (part), 8 (part), 12, 15, 18 (part).)	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	Public Affairs Officer (513) 684-2172 FAX (513) 684-3303	Problem Resolution Officer (513) 684-2587	Problem Resolution Officer (606) 292-5316
	Problem Resolution Officer (513) 684-3094 FAX (513) 684-2445	Regional Inspector 36 East 7th Street Suite 1900 Cincinnati, OH 45202 (513) 684-3562	Electronic Filing: Cincinnati
	Electronic Filing Coordinator (513) 684-2400	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202 (513) 684-2241	
	Taxpayer Education Coordinator (513) 684-2828		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (513) 684-3751		

State	District	Region	Service Center
Ohio (continued)	Cleveland Internal Revenue Service 1240 E. Ninth Street Cleveland, OH 45202 (Covers Congressional Districts 4 (part), 5, 7 (part), 8 (part), 9-11, 13, 14, 16, 17, 18 (part), 19.) Public Affairs Officer (216) 522-7008 FAX (216) 942-2992 Problem Resolution Officer (216) 522-7134 FAX (216) 522-2992 Electronic Filing Coordinator (216) 522-7751 Taxpayer Education Coordinator (216) 522-3414 EP/EO Office Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (513) 684-3751	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Problem Resolution Officer (513) 684-2587 Regional Inspector 36 East 7th Street Suite 1900 Cincinnati, OH 45202 (513) 684-3562 Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202 (513) 684-2241	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011 Problem Resolution Officer (606) 292-5316 Electronic Filing: Cincinnati
Oklahoma	Oklahoma City Internal Revenue Service 200 N.W. Fourth Street Oklahoma City, OK 73101 Public Affairs Officer (405) 231-5091 FAX (405) 231-4480 Problem Resolution Officer (405) 231-5125 FAX (405) 231-5691 Electronic Filing Coordinator (405) 231-4989 Taxpayer Education Coordinator (405) 231-4989 EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-6177	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Problem Resolution Officer (214) 308-7019 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371 Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Austin Internal Revenue Service Center 3651 S. Interregional Hgwy. Austin, TX 73301 Problem Resolution Officer (512) 462-7026 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769 Problem Resolution Officer (512) 326-0816 Electronic Filing: Austin

State	District	Region	Service Center
Oregon	Portland Internal Revenue Service 1220 S.W. Third Avenue Portland, OR 97204	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 Problem Resolution Officer (415) 556-3035 Regional Inspector 1600 Rivera Avenue Suite 400 Walnut Creek, CA 94596 (510) 210-7000 Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201 Problem Resolution Officer (801) 620-6374 Electronic Filing: Ogden
	Public Affairs Officer (503) 326-3194 FAX (503) 326-5456		
	Problem Resolution Officer (503) 326-2333 FAX (503) 326-5453		
	Electronic Filing Coordinator (503) 326-7256		
	Taxpayer Education Coordinator (503) 326-6565		
	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748		

Pennsylvania	Philadelphia Internal Revenue Service 600 Arch Street Philadelphia, PA 19106 (Covers Congressional Districts 1-3, 5 (part), 6-8, 9 (part), 10, 11, 13, 15-17, 19.)	Mid-Atlantic Region Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Problem Resolution Officer (215) 597-3991 Regional Inspector W. J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 (215) 597-0928 Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19106 (215) 597-2168	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154 Problem Resolution Officer (215) 969-2526 Electronic Filing: Andover
	Public Affairs Officer (215) 597-4245 FAX (215) 597-8093		
	Problem Resolution Officer (215) 597-3377 FAX (215) 597-7341		
	Electronic Filing Coordinator (215) 597-8842		
	Taxpayer Education Coordinator (215) 597-0512		
	EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201 (410) 962-3290		

State	District	Region	Service Center
Pennsylvania (continued)	Pittsburgh Internal Revenue Service 1000 Liberty Avenue Philadelphia, PA 15222 (Covers Congressional Districts 4, 5 (part), 9 (part), 12, 14, 18, 20, 21.) Public Affairs Officer (412) 644-5633 FAX (412) 644-2722 Problem Resolution Officer (412) 644-5987 FAX (412) 644-2769 Electronic Filing Coordinator (412) 644-4950 Taxpayer Education Coordinator (412) 644-6504 EP/EO Office Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201 (410) 962-3290	Mid-Atlantic Region Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Problem Resolution Officer (215) 597-3991 Regional Inspector W. J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 (215) 597-0928 Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107 (215) 597-2168	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154 Problem Resolution Officer (215) 969-2526 Electronic Filing: Andover
	Providence Internal Revenue Service 380 Westminister Mall Providence, RI 02903 Public Affairs Officer (401) 528-4288 FAX (401) 528-4646 Problem Resolution Officer (401) 528-4492 FAX (401) 528-4646 Electronic Filing Coordinator (401) 528-4276 Taxpayer Education Coordinator (401) 528-4276 EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Problem Resolution Officer (212) 264-2631 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812 Problem Resolution Officer (508) 474-5549 Electronic Filing: Andover

State	District	Region	Service Center
South Carolina	Columbia Internal Revenue Service 1835 Assembly Street Columbia, SC 29201	Southeast Internal Revenue Service P.O. Box 926 Room 2140 Atlanta, GA 30370 Problem Resolution Officer (404) 331-4506 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 (404) 986-6900 Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341 Problem Resolution Officer (404) 455-2527 Electronic Filing: Cincinnati
	Public Affairs Officer (803) 765-5300 FAX (803) 253-3743		
	Problem Resolution Officer (803) 253-3029 FAX (803) 253-3910		
	Electronic Filing Coordinator (803) 765-5133		
	Taxpayer Education Coordinator (803) 253-3031		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		

South Dakota	Aberdeen Internal Revenue Service Federal Building 115 Fourth Avenue, SE Aberdeen, SD 57401	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Problem Resolution Officer (312) 886-4291 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940 Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201 Problem Resolution Officer (801) 620-6374 Electronic Filing: Ogden
	Public Affairs Officer (605) 226-7215 FAX (605) 226-7270		
	Problem Resolution Officer (605) 226-7278 FAX (605) 226-7270		
	Electronic Filing Coordinator (605) 226-7269		
	Taxpayer Education Coordinator (605) 226-7230		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		

State	District	Region	Service Center
Tennessee	Nashville Internal Revenue Service 801 Broadway Nashville, TN 37203	Southeast Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	Memphis Internal Revenue Service Center P.O. Box 30309 AMF Memphis, TN 38130
	Public Affairs Officer (615) 736-7291 FAX (615) 736-7489	Problem Resolution Officer (404) 331-4506	Problem Resolution Officer (901) 365-5419
	Problem Resolution Officer (615) 736-5219 FAX (615) 736-7489	Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30365 (404) 986-6900	Electronic Filing: Memphis
	Electronic Filing Coordinator (615) 736-7319	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6848	
	Taxpayer Education Coordinator (615) 736-2280		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, NW Atlanta, GA 30365 (404) 331-6949		
Texas	Austin Internal Revenue Service 300 E. Eighth Street Austin, TX 78701 (Covers Congressional Districts 5 (part), 8 (part), 10, 11 (part), 14-16, 20, 21 (part), 22 (part), 23 (part), 27, 28.)	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301
	Public Affairs Officer (512) 499-5315 FAX (512) 499-5687	Problems Resolution Officer (214) 308-7019	Problem Resolution Officer (512) 462-7026
	Problem Resolution Officer (512) 499-5875 FAX (512) 499-5687	Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371	Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	Electronic Filing Coordinator (512) 499-5439	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Problem Resolution Officer (512) 326-0816
	Taxpayer Education Coordinator (512) 499-5314		Electronic Filing: Austin
	EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490		

State	District	Region	Service Center
Texas (continued)	Dallas Internal Revenue Service 1100 Commerce Street Austin, TX 78701 (Covers Congressional Districts 1, 2, (part), 3, 4, 5 (part), 6, 11 (part), 12, 13, 17, 19, 21 (part), 23 (part), 24, 26, 30.) Public Affairs Officer (214) 767-1424 FAX (214) 767-2178 Problem Resolution Officer (214) 767-1289 FAX (214) 767-0040 Electronic Filing Coordinator (214) 767-3953 Taxpayer Education Coordinator (214) 767-1428 EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Problem Resolution Officer (214) 308-7019 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371 Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Austin Internal Revenue Service Center 3651 S. Interregional Highway. Austin, TX 73301 Problem Resolution Officer (512) 462-7026 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769 Problem Resolution Officer (512) 326-0816 Electronic Filing: Austin
	Houston Internal Revenue Service 1919 Smith Street Houston, TX 77002 (Covers Congressional Districts 2 (part), 7, 8 (part), 9, 18, 22 (part), 25, 29.) Public Affairs Officer (713) 653-3670 FAX (713) 653-3918 Problem Resolution Officer (713) 653-3660 FAX (713) 653-3708 Electronic Filing Coordinator (713) 733-7435 Taxpayer Education Coordinator (713) 773-7070 EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Problem Resolution Officer (214) 308-7019 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371 Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	Austin Internal Revenue Service Center 3651 S. Interregional Highway. Austin, TX 73301 Problem Resolution Officer (512) 462-7026 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769 Problem Resolution Officer (512) 326-0816 Electronic Filing: Austin

State	District	Region	Service Center
Utah	Salt Lake City Internal Revenue Service 465 S. 400 East Salt Lake City, UT 84111	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (801) 524-5297 FAX (801) 524-6080	Problem Resolution Officer (214) 308-7019	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (801) 524-6287 FAX (801) 524-6080	Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371	Electronic Filing: Ogden
	Electronic Filing Coordinator (801) 524-6957	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	
	Taxpayer Education Coordinator (801) 524-6095		
	EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490		

Vermont

Burlington Internal Revenue Service 199 Main Street Burlington, VT 05401	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center 310 Lowell Street, Stop 120 Andover, MA 01812
Public Affairs Officer (802) 860-2008 FAX (802) 860-2006	Problem Resolution Officer (212) 264-2631	Problem Resolution Officer (508) 474-5549
Problem Resolution Officer (802) 860-2008 FAX (802) 860-2006	Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278 (212) 264-9130	Electronic Filing: Andover
Electronic Filing Coordinator (802) 860-2076	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007 (212) 264-7845	
Taxpayer Education Coordinator (802) 860-2089		
EP/EO Office Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 10 Metro Tech Center 625 Fulton Street Brooklyn, NY 11201 (718) 488-2011		

State	District	Region	Service Center
Virginia	Richmond Internal Revenue Service 400 N. Eighth Street Richmond, VA 23240	Mid-Atlantic Region Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	Public Affairs Officer (804) 771-2262 FAX (804) 771-2368	Problem Resolution Officer (215) 597-3991	Problem Resolution Officer (215) 969-2526
	Problem Resolution Officer (804) 771-2643 FAX (804) 771-2008	Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 (215) 597-0928	Electronic Filing: Andover
	Electronic Filing Coordinator (804) 771-8048	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19106 (215) 597-2168	
	Taxpayer Education Coordinator (904) 771-2289		
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Washington	Seattle Internal Revenue Service 915 Second Avenue Seattle, WA 98174	Western Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (206) 553-5515 FAX (206) 553-1176	Problem Resolution Officer (415) 556-3035	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (206) 553-7439 FAX (206) 553-1176	Regional Inspector 1600 Rivera Avenue, Suite 400 Walnut Creek, CA 94596 (510) 210-7000	Electronic Filing: Ogden
	Electronic Filing Coordinator (206) 553-0967	Regional Director of Appeals Internal Revenue Service 1650 Mission Street 5th Floor San Francisco, CA 94103 (415) 556-0790	
	Taxpayer Education Coordinator (206) 553-4230		
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	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012 (213) 894-3748		

State	District	Region	Service Center
West Virginia	Parkersburg Internal Revenue Service 425 Juliana Street Parkersburg, WV 26101	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	Public Affair Officer (304) 420-6652 Fax (304) 420-6699	Problem Resolution Officer (513) 684-2587	Problem Resolution Officer (606) 292-5316
	Problem Resolution Officer (304) 420-6616 FAX (304) 420-6699	Regional Inspector 36 East 7th Street Suite 1900 Cincinnati, Oh 45202 (513) 684-3562	Electronic Filing: Cincinnati
	Electronic Filing Coordinator (304) 420-7561	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202 (513) 684-2241	
	Taxpayer Education Coordinator (304) 420-6612		
	EP/EO Office Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (513) 684-3751		

Wisconsin	Milwaukee Internal Revenue Service Reuss Federal Plaza 310 W. Wisconsin Avenue Milwaukee, WI 53203	Midwest Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	Public Affairs Office (414) 297-3386 FAX (414) 297-3781	Problem Resolution Officer (312) 886-4291	Problem Resolution Officer (816) 926-6828
	Problem Resolution Officer (414) 297-3046 FAX (414) 297-1640	Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 (708) 719-7940	Electronic Filing: Austin
	Electronic Filing Coordinator (414) 297-3302	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street, Suite 3280 Chicago, IL 60604 (312) 886-5730	
	Taxpayer Education Coordinator (414) 297-3302		
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (312) 886-4700		

State	District	Region	Service Center
Wyoming	Cheyenne Internal Revenue Service 308 W. Twenty-First Street Cheyenne, WY 82001	Southwest Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	Public Affairs Officer (307) 772-2162 FAX (307) 772-2488	Problem Resolution Officer (214) 308-7019	Problem Resolution Officer (801) 620-6374
	Problem Resolution Officer (307) 772-2489 FAX (307) 772-2488	Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-1371	Electronic Filing: Ogden
	Electronic Filing Coordinator (307) 772-2162	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 (214) 308-7450	
	Taxpayer Education Coordinator (307) 772-2325		
	EP/EO Office Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (214) 767-1490		

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